FINANCIAL REPORT OF ONTARIO UNIVERSITIES 2000 - 01

VOLUME I - UNIVERSITIES

Council of Finance Officers
Universities of Ontario

February 2002

COUNCIL OF
ONTARIO UNIVERSITIES

CONSEIL DES
UNIVERSITÉS DE L'ONTARIO

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 2000 - 01

VOLUME I - UNIVERSITIES

Report prepared by
the Research, Analysis and Policy Division of
the Council of Ontario Universities

February 2002

For more information, contact:
Eleanor Cheng, echeng@cou.on.ca

Council of Ontario Universities
Conseil des universités de l'Ontario
180 Dundas Street West, Suite 1100, Toronto, Ontario M5G 1Z8
Phone: (416) 979-2165 Ext. 244 / Web Site: http://www.cou.on.ca

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COUNCIL OF
ONTARIO UNIVERSITIES

CONSEIL DES
UNIVERSITÉS DE L'ONTARIO

February 4, 2002

The Honourable Dianne Cunningham
Minister of Training, Colleges and Universities
Mowat Block, 3rd Floor
900 Bay Street
Toronto, Ontario
M7A 1C2

Dear Minister:

On behalf of the Council of Ontario Universities, I am pleased to provide you with the *Financial Report of Ontario Universities 2000-01.* This report provides financial accountability to the Province of Ontario for funds received by the 42 provincially-assisted universities and colleges during the 2000-01 fiscal year and is the latest in an annual series that dates back more than a quarter of a century.

This 2000-01 report continues to provide detailed financial information within a prescribed format which utilizes consistent reporting categories and definitions, as developed by the Council of Finance Officers – Universities of Ontario. Volume I of this report provides financial information on the 17 degree-granting universities, plus Algoma, Hearst and the Ontario College of Art & Design. Volume II provides financial information on 22 church-related colleges, universities and seminaries.

I trust that the *Financial Report of Ontario Universities 2000-01* will be of assistance to your Ministry.

Yours sincerely,

Ian D. Clark
President

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180 Dundas Street West, Suite 1100, Toronto, Ontario M5G 1Z8 416 979-2165 Fax 416 979-8635
E-mail cou@cou.on.ca Web Site www.cou.on.ca

COUNCIL OF FINANCE OFFICERS UNIVERSITIES OF ONTARIO

CONTACT PERSONS

The following members of COFO-UO and other reporting officers contributed to this report. Please contact them for assistance in interpreting individual institutional information.

John Zoccoli
Director of Finance
Brock University
St. Catharines, Ontario
L2S 3A1
Tel: (905) 688-5550 ext 4435
Fax: (905) 688-2789
E-Mail: jzoccoli@spartan.ac.brocku.ca

Tim Sullivan
Director of Finance
Carleton University
Ottawa, Ontario K1S 5B6
Tel: (613) 520-2600 ext 8510
Fax: (613) 520-3919
E-Mail: tim_sullivan@carleton.ca

John M. Miles
Assistant Vice-President, Finance
University of Guelph
Guelph, Ontario N1G 2W1
Tel: (519) 824-4120 ext 2900
Fax: (519) 836-3278
E-Mail: jmiles@fin.uoguelph.ca

Rita Blais
Controller
Lakehead University
Thunder Bay, Ontario
P7B 5E1
Tel: (807) 343-8526
Fax: (807) 346-7992
E-Mail: rita.blais@lakeheadu.ca

Gerry Labelle
Director, Financial Services
Laurentian University
Sudbury, Ontario P3E 2C6
Tel: (705) 675-1151 ext 3047
Fax: (705) 675-4867
E-Mail: glabelle@nickel.laurentian.ca

John Diluzio
Director of Administration
Algoma University College
Sault Ste. Marie, Ontario
P6A 2G4
Tel: (705) 949-2301 ext 276
Fax: (705) 949-6583
E-Mail: diluzio@tbird.auc.on.ca

Raymond Tremblay
Rector
Collège Universitaire de Hearst
Hearst, Ontario P0L 1N0
Tel: (705) 372-1781
Fax: (705) 362-7518
E-Mail: raymond_tremblay@univhearst.edu

Robert West
Director, Financial Services
McMaster University
Hamilton, Ontario L8S 4L8
Tel: (905) 525-9140 ext 24621
Fax: (905) 525-4618
E-Mail: westr@mcmaster.ca

James Graham
Director of Finance
Nipissing University
North Bay, Ontario P1B 8L7
Tel: (705) 474-3450
Fax: (705) 495-2601
E-Mail: jamieg@unipissing.ca

Peter Fraser
Director of Finance
Ontario College of Art & Design
Toronto, Ontario M5T 1W1
Tel: (416) 977-6000 ext 289
Fax: (416) 977-6006
E-Mail: pfraser@ocad.on.ca

Lucie Mercier-Gauthier
Director, Financial Services
University of Ottawa
Ottawa, Ontario K1N 6N5
Tel: (613) 562-5913
Fax: (613) 562-5988
E-Mail: luciemg@uottawa.ca

Glenda Kaye
Director, Financial Analysis and Budget
Queen's University
Kingston, Ontario K7L 3N6
Tel: (613) 533-2050
Fax: (613) 533-6433
E-Mail: kayeg@post.queensu.ca

Janice Winton
Executive Director, Financial Services
Ryerson University
Toronto, Ontario M5B 2K3
Tel: (416) 979-5013
Fax: (416) 979-5213
E-Mail:jwinton@acs.ryerson.ca

Pierre Piché
Associate Controller
Financial Services Department
University of Toronto
215 Huron Street
Toronto, Ontario M5S 1A2
Tel: (416) 978-8503
Fax: (416) 978-5572
E-Mail: pierre.piche@utoronto.ca

Garth Brownscombe
Director, Financial Services
Trent University
Peterborough, Ontario
K9J 7B8
Tel: (705) 748-1011 ext 5277
Fax: (705) 748-1564
E-Mail: gbrownscombe@trentu.ca

Mary Ann Britnell
Manager, Corporate Accounting
University of Waterloo
Waterloo, Ontario N2L 3G1
Tel: (519) 888-4567 ext 6618
Fax: (519) 725-5661
E-Mail: britnell@admmail.uwaterloo.ca

Carter Scott
Controller
University of Western Ontario
London, Ontario N6A 5B8
Tel: (519) 661-2111 ext. 85448
Fax: (519) 661-3630
E-Mail: sscott1@uwo.ca

Gary Lambert
Assistant Vice-President, Financial Resources/
Comptroller
Wilfrid Laurier University
Waterloo, Ontario N2L 3C5
Tel: (519) 884-1970 ext 6268
Fax: (519) 884-7615
E-Mail: glambert@mach2.wlu.ca

A. Dale Horniachek
Director of Financial Services
University of Windsor
Windsor, Ontario N9B 3P4
Tel: (519) 253-3000 ext 2118
Fax: (519) 561-1419
E-Mail: dale@uwindsor.ca

Gary Brewer
Assistant Vice-President (Finance)
York University
North York, Ontario
M3J 1P3
Tel: (416) 736-2100 ext 40505
Fax: (416) 736-5421
E-Mail: brewerg@yorku.ca

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REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

This report has been compiled from submissions prepared by each of the provincially assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by the Council of Finance Officers – Universities of Ontario.

Volume I of this report provides financial information on the provincially assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries.

It should be noted that, of the 42 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 2000-01*, 38 reported financial information for the 12 months ending April 30, 2001. Four of the remaining institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Arts & Design	May 31, 2001
Ryerson University	March 31, 2001
Knox College	December 31, 2000
Wycliffe College	May 31, 2001

Attention is directed to the two caveats which follow. The Council of Finance Officers – Universities of Ontario would welcome comments and suggestions on this report.

Chair – Committee on Financial Reporting
Council of Finance Officers – Universities of Ontario

Chair – Council of Finance Officers
Universities of Ontario

GENERAL CAVEAT

Certain of the summary data in this report are subject to interpretation or clarification because of inherent differences among institutions in academic programmes, organization, physical environment, management philosophy and budgetary and accounting procedures.

Financial information reported by the affiliated and federated colleges and universities (shown in Volume II) cannot be added to the financial information reported by the universities (shown in Volume I) without certain adjustments. The consolidated summary tables and the total revenue and expense statements for each university and its affiliated colleges shown in the *Compendium of Statistical and Financial Information* reflect these adjustments.

CAVEAT ON COMPARISONS OF HISTORICAL COFO-UO FINANCIAL DATA

A new set of guidelines and reporting forms were first implemented for the 1998-99 COFO-UO report on the financial activities of Ontario universities and affiliated and federated colleges. As a consequence, readers of the COFO-UO series of reports may notice a number of differences in the tables between the pre-1998-99 and post-1998-99 reports. A number of new tables have been added and tables similar to those in the pre-1998-99 reports may be numbered differently. In addition, while many of the row and column headings may appear to be the same, there may be differences in the definitions employed in the two sets of reports. Major changes in the guidelines are outlined below.

- Reporting of revenue, expenses and cost recoveries in pre-1998-99 editions of the COFO-UO report were done using a ***net reporting*** approach. Beginning in 1998-99, the reporting guidelines require that these items be reported on a ***gross reporting*** basis.

- Endowment funds may be reported at ***book value*** by some institutions and at ***market value*** by others. Readers should refer to institutional financial statements.

- Under *Revenue - Sources*, the category ***Tuition Fees*** beginning in 1998-99 includes fees reported in previous years in the categories ***Tuition Credit*** and ***Tuition Non-Credit***.

- Under *Expenses - Functional Areas*, ***Academic Support*** is a new category commencing in 1998-99 which includes the registrar and admissions offices and research administration (formerly reported under Administration). ***Administration and General*** is a revised category which includes expenses reported prior to 1998-99 under Administration, as well as the administration of occupational health and safety, professional fees (legal and audit), convocation and ceremonies and insurance which had formerly been reported under Other. ***External Relations*** is a new category which includes expenses reported under Administration before 1998-99. Note: In the 1998-99 report only, there was no separate category for ***central computing and communications.*** ***Academic computing*** was reported under Academic Support and ***administrative computing*** was reported under Administration and General.

- Under *Object of Expense*, ***Operational Expenses and Supplies*** commencing in 1998-99 includes expenses formerly reported under operational expenses and supplies as well as costs of goods sold, municipal taxes and miscellaneous. ***Travel*** is a new category beginning in 1998-99 which includes expenses formerly reported under miscellaneous.

In addition, there have been a number of less obvious factors that have influenced COFO-UO reporting practices over recent years.

Expanded Definition of Operating Fund

For a variety of reasons, although principally for accountability and transparency, the working definition of the ***operating fund*** for COFO-UO purposes has been broadened to include certain ***restricted*** income and expense items that were reported in the Trust and Endowment Fund in the past. For example, investment income, some donations, and some endowment income may now be reported in the Operating Fund to support such expense items as endowed chairs, scholarships and government sponsored matching programs.

Expanded Definition of Sponsored Research Fund

The introduction of **Entities Not Consolidated** permits Ontario universities and affiliated and federated colleges to separately report sponsored research that is granted to faculty members of the university, but paid to entities that are separate and distinct from the university. The best example is hospital-based research where the funding flows to the hospital and the research is conducted at the hospital. The financial activities related to such hospital-based research are excluded from the audited financial statements of the university. Expanding the definition of sponsored research results in a more complete reporting of research activities performed by university faculty members. The impact of this change on both revenue and expenses is quantified on Tables 2 and 4.

Changed Funding Practices

The introduction of new funding arrangements to finance specific university activities has had a major impact on the revenue and expense figures reported in the Operating Fund. To illustrate:

- The introduction of the ***Alternative Funding Program*** at Queen's has a direct impact on institutional income and expenditures as $45-50 million of what was primarily OHIP fee revenue that was formerly paid directly to physicians is now provided as a "grant" from MOHLTC and reported under "Other Ontario Government Grants" in the Operating Fund.

- Programs such as ATOP require ***private sector matches*** that inflate both the income and expenses on a one-time basis. Moreover, some of those funds are actually gifts-in-kind and thus may not, and should not, be construed as providing additional resources in the same way as government operating funds or regular tuition fee income. By definition, gifts-in-kind are the most *restricted* contributions, providing no discretionary funding.

- The introduction of more full cost-recoverable programs (some voluntary, some mandatory) has increased ***tuition fee*** income by an amount that overstates the funding actually available for all students. For example, tuition for private MBA programs is used to finance the substantial costs associated with those programs and therefore it is completely misleading to think that any of the increase in tuition fee income for these programs is used to support the general student body. It is estimated that tuition fees for these programs in 1999-00 may have been approximately $50 million.

- The introduction of more ***ancillary fees*** to recover costs is yet another area that has changed markedly in the last several years as institutions scramble to deal with funding uncertainty and seek out new sources of revenue and students opt to pay for basic additional services. Changed reporting practices may have added approximately $100 million in the period 1990-91 to 1999-00.

- Much of the increase in the operating fund for ***donations*** is due to matching programs and the crediting of funds that would have otherwise been in Trust and Endowment. Similarly some part of ***investment income*** is simply reflecting a transfer of funds that would in earlier years have been reported in Trust and Endowment. Finally, under ***Miscellaneous revenue*** there would be other revenues that in the past may well have been treated as *recoverable charges* rather than *revenue*. It is estimated that these factors may have added over $50 million in an apparent revenue increase in the period 1990-91 to 1999-00.

Readers of this report who need a better understanding of the differences in the figures between years should contact the individual institution for more information. Readers who wish to compare COFO-UO data over a number of years should exercise caution - a significant amount of what might appear to be increased operating revenue and the associated expense is little more than re-categorizing from other funds and/or reflective of changed financial reporting.

GUIDELINES

I INTRODUCTION

A. Financial Reporting by Universities

Universities produce two major annual reports to report on their financial activities. One report is the university's audited financial statements. The other report is the COFO-UO Financial Report of Ontario Universities.

The two reports serve distinct and different purposes. The audited financial statements represent an accounting by the university's Board of Governors of its financial stewardship of the institution as a whole. The presentation of the financial statements is closely regulated by the Institute of Chartered Accountants' Handbook regarding not-for-profit organizations. The financial statements are subject to audit by the university's external auditors. They are a public document. Readers of the statements primarily include private and public sector sponsors, donors, financial institutions and other universities.

The COFO-UO Financial Report represents a financial report of individual universities and the Ontario university system as a whole for each distinct group of university activity. It provides information on government transfer payments, student fees and other sources of revenues; on the allocation of resources; and, on how resource allocations change over time in response to funding changes. It provides an accounting by the universities that funds are spent in accordance with restrictions by the funding sources. Over time, the COFO-UO Financial Report has become *the* reference for financial information about the university sector in Ontario. As a consequence, while the Report is derived from the universities' audited financial statements, the format of the Report is much different. The Guidelines for the Financial Report are more detailed than the guidelines for the financial statements rendering the information more comparable between universities. The main audience of the COFO-UO Financial Report is the provincial government, internal university constituencies, and Statistics Canada.

Generally Accepted Accounting Principles (GAAP) - The presentation of financial information in the COFO-UO Financial Report is in accordance with generally accepted accounting principles which are followed by universities in the preparation of their financial statements. In certain situations, the Report deviates from generally accepted accounting principles to enhance the presentation of financial information and comparability of information between universities.

The following are the material deviations from generally accepted accounting principles followed by universities:

- The COFO-UO Financial Report does not reflect generally accepted accounting principles surrounding the capitalization and amortization of capital assets.

- Since capitalization and amortization of capital assets are not yet part of the COFO-UO Financial Report, proceeds from capital borrowing will continue to be reflected as revenue and the repayment of principal and interest as expense.
- Restricted funds include both externally restricted funds and internally restricted funds by the university's governing body. This enhances the information presented for each distinct fund grouping.
- The COFO-UO financial report does not reflect generally accepted accounting principles for the cost of employee future benefits, including pensions. These are reported in the financial report when cash payments are made for these benefits.

Revenues in restricted funds include *all* sources of revenues. Unspent externally restricted revenues have not been deferred. While this may not be in agreement with the presentation of information in the university's financial statements, it does not contravene the rules of generally accepted accounting principles.

Identification of Individual Funds - For accounting and reporting purposes, universities combine funds of similar characteristics into distinct fund groups. University fund groups include expendable unrestricted funds, expendable restricted funds and unexpendable restricted funds. Expendable unrestricted funds include Operating and Ancillary funds. Expendable restricted funds include Capital, Sponsored Research and Trust funds. Unexpendable restricted fund includes the endowment fund. Restricted funds include funds restricted by external sources and funds restricted internally by the university's governing body.

Accrual accounting - Generally accepted accounting principles include the accrual basis of accounting, a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned or incurred. This means that revenue may be recognized before payment is received, and expense may be incurred before it is paid.

Appropriated funds (Reserves) - Changes in fund balances reported in an institution's financial statements occur in part as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events. An increase in appropriations (i.e. transfer to appropriations) should not be recorded as an expense nor should a decrease in the appropriations (i.e. transfer from appropriations) be recorded as a source of revenue. Rather, changes in appropriations are identified separately after accounting for revenues and expenses.

Interfund transfers - Normally, institutions reflect revenues in the funds in which they are received. If they are expended in another fund, and a restatement of revenue is not appropriate, a transfer is made from the fund in which the revenue was received to the fund where the expense is reported. This transfer is referred to as interfund transfer. Interfund transfers are reflected as a separate line item in the COFO-UO Financial Report. Further detail is provided on a separate Table.

The guidelines encourage institutions to minimize interfund transfers as much as possible by restating revenue to the fund in which they are expended.

To ensure consistency of interfund transfer reporting between institutions, the following guidance is offered as a way of grouping interfund transfers into distinct clusters for reporting on Table 9:

(i) Where an interfund transfer is not material, i.e. less than $100,000, revenue should be restated.

(ii) Ancillary surplus transferred to Operating should be reflected as an interfund transfer.

(iii) Transfer of revenue from past year(s), i.e. from a fund balance, should be reflected as an interfund transfer.

(iv) Allocations for overheads to ancillary and contract research should be done by internal cost allocations rather than interfund transfer.

(v) Transfer of funds from unrestricted funds to restricted funds or between restricted funds is accomplished by interfund transfer rather the restatement of revenue, if material.

Consolidation of Controlled Entities - The COFO-UO Guidelines recommends that a university follow the practice reflected in the university's financial statements.

Materiality - Throughout the Guidelines reference is made to materiality of disclosure of information. For the purpose of offering guidance, the COFO-UO Financial Report defines materiality of financial information disclosure at a $100,000 minimum. Larger institutions may use a larger materiality threshold while smaller institutions may wish to use a threshold of less than $100,000.

B. Federated and Affiliated Institutions

Institutions submit a separate report for each federated or affiliated college or university. Information for these institutions is included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Identification of Individual Funds

Activities of universities are grouped into distinct funds. Funds have been identified as being either unrestricted or restricted. Funds are further identified as either expendable or non-expendable.

Unrestricted expendable funds are subdivided into operating and ancillary, while restricted expendable funds include sponsored research, trust and capital.

Restricted non-expendable funds include the endowment funds. These funds generate investment income which may be used for various purposes, often restricted by donors. The principal of the endowment funds cannot be expended.

In addition, expenses of each fund are further segregated into operational (functional) areas which represent the major areas of university activity, and by object.

Normally, the criteria for placement of a particular revenue or expense within a fund entity or functional area in the COFO-UO Financial Report are the same as those used by an institution. However, where the guidelines specifically designate the placement of items, institutions are expected to follow the classifications specified by the guidelines. Consequently, the classification of activities or items of revenue or expense in this financial report may differ from the classification used by an institution. For example, health services and athletics are to be reported in the student services functional area, even if they are reported as ancillary enterprises by a university.

Note: To ensure that an institution's information is based on its audited financial statements, the COFO-UO Guidelines requires institutions to submit a reconciliation between their audited financial statements and the information provided by this financial report.

Deviation from the Guidelines - Institutions are expected to follow the guidelines to insure comparability of information between institutions and assure the credibility of the Financial Report. If an institution believes that, for some exceptional reason, it must deviate from the guidelines, it is required to include with its report adequate explanation for the reasons and the effect of the deviation. This explanation will become part of the published report to permit readers to assess comparability of information.

B. Revenues and Expenses

1. **Gross Reporting - Revenue or External Cost Recoveries** - The guidelines require gross reporting of revenue, expenses and cost recoveries because it better reflects the financial results of the operations of the institution. To ensure that institutions make a consistent distinction between revenue and cost recoveries, the following guidance is offered:

   a) Revenue derived from external sources from sales, rentals or the provision of services should be shown as *revenue* in the case of the ancillary fund and as *external cost recoveries* in the case of the other funds.

   b) Payments received by an institution from an affiliated or federated institution for services rendered should be included in *miscellaneous revenue*.

   Netting of Revenue or Cost Recoveries Against Expenses - while the netting of revenue against expenses, required by the guidelines of previous years, has been discontinued as a general rule, there are still instances where netting against expenses is appropriate. Major examples are the following:

a) Treatment & Rehabilitation recoveries from the Ontario Ministry of Health for the partial salary cost of medical school faculty are netted against salary expenses.

b) Revenue in ancillary operations from departments from the sale of goods and services is netted against expenses in the Ancillary fund and shown as an expense in the other funds or functions. Examples are the bookstore selling stationery or the printing department providing printing services.

2. Internal Cost Allocations and Transfers

Activities classified in a particular fund or function may include costs which are charged or allocated to another fund or function by a university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, and utility and maintenance costs transferred from operating to ancillary.

Two methods may be used for reporting cost transfers between funds and functions:

(i) Reduce the expense line items in the fund or function from which the costs are transferred and report the costs in the expense line items of the fund or function to which they are charged.

or

(ii) Report the expense transfer in the internal cost allocation line in the fund or function from which the transfer is made and report the expense transfer as a cost in the internal cost allocation line in the fund or function to which the expense is charged.

Because the second method produces figures which distort functional comparisons of individual expenditure items, it is hoped that the first method will be used whenever possible. In other words, universities are asked to minimize the use of internal cost allocations as much as possible.

Internal cost allocations must always aggregate to zero.

3. Gifts-in-Kind

Gifts-in kind must be reported as both revenue and expense within the appropriate fund or function. As revenue they are included in Donations.

4. Debt Servicing and Retirement

Principal and interest repayments are to be included as expense in the appropriate fund. This treatment emphasizes their fully-costed nature in keeping with the principle of matching of expenses with revenues in lieu of amortization.

C. Appropriated Funds

Activities, which have been funded from appropriations, should be reported as expenses. Funds transferred from appropriations to cover an expense should *not* be reported as revenue but rather as a separate line item as a change in the level of appropriation on Table 1. Similarly, amounts transferred to create or increase an appropriation reserve should not be reported as expenses but rather as a separate line item as a change in the level of appropriation on Table 1.

For example, a provision for the future replacement of assets is considered a transfer to an appropriation rather than an expense. It is reported as an increase in the appropriation on Table 1.

III DEFINITIONS

A. Funds

1. Unrestricted Expendable Funds

Unrestricted Expendable Funds account for the general operational costs of the university financed by unrestricted revenues from fees, operating grants and other general income.

a) Operating - this fund accounts for the costs of instruction and research (other than sponsored or contract research), academic support services, library, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, operating grants and other general unrestricted revenue. Operating includes the costs of privately funded programs.

b) Other (Non-Credit) - this fund accounts for all revenues and expenses associated with lectures, courses and similar activities which are not recognized by the institution for the purpose of granting credit.

Other (Non-Credit) is mainly comprised of non-credit professional development and self-interest courses. Examples include continuing medical education and executive development programs.

c) Ancillary - this fund accounts for all the operations provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately. It includes "sales producing" operations ancillary to the normal functions of instruction and research.

Ancillary operations typically include bookstores, food services (dining hall, cafeterias, vending machines), residences, parking, university press, publishing, laundry services, property rentals, university facility rentals, theaters, and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses in the ancillary fund to avoid double counting of expenses.

2. Restricted Expendable Funds

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use imposed by the external provider of the funds or internally by the governing body of the institution.

a) Sponsored Research - this information accounts for all research activities and contract research funded from restricted sources such as government, private industry and donors. It does not include activity funded from general operating funds. These are reflected in the operating fund.

(i) *Entities Consolidated* - reported amounts are based on the financial data of entities included in the consolidated financial statements of the institution.

(ii) *Entities Not Consolidated* - institutions are permitted to separately report sponsored research, including hospital based medical research funding, that is granted to academic staff of the reporting institution, but conducted in entities that are not consolidated. Reporting in this column is permitted under the following four conditions:

- The entity not consolidated must be an affiliated institution as established by an affiliation agreement with the reporting institution. The term affiliated institution refers to all federated, affiliated and associated entities.
- Academic staff from the reporting institution lead the sponsored research project and conduct the research at the non-consolidated affiliated institution.
- The financial data (income and expenditure) for the sponsored research is reported in the financial statements of the non-consolidated affiliated institution.
- The sponsored research would be reported in the Sponsored Research fund had the research been conducted at the reporting institution, rather than at the affiliated institution.

b) Trust - this fund accounts for expendable designated gifts, benefactions, grants, and interest earned on non-expendable gifts, which must be spent in accordance with specific instructions by the donors or by internal restriction by the university's governing body. Restricted expendable funds provided for specific capital and research purposes are reported in the restricted Capital and Research Funds respectively.

c) Capital - this fund accounts for grants, donations, and other funds made available to the university by external funding sources, such as government and donors, specifically for capital purposes. Expenditure of a capital nature includes building programs, acquisitions of major equipment, and major renovations.

3. Restricted Non-Expendable Fund

Endowment - this fund accounts for the capitalization of externally or internally restricted gifts which cannot be spent. Interest from endowment funds is reflected as revenue in the expendable trust fund. Interest which is returned to endowment to preserve the capital value is transferred by interfund transfer from the trust fund to the endowment fund or reflected as revenue in the endowment fund.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Training, Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and government agencies. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government Grants and Contracts".

Government grants received by a university on behalf of its affiliates or federated institution should not be reported as revenue by the university (See also Miscellaneous Revenue).

a) Ontario Ministry of Training, Colleges and Universities (MTCU):

(i) MTCU Basic Formula Grant - includes all operating grants distributed according to the funding formula.

(ii) MTCU Non-Formula Grants - includes other transfer payments from MTCU.

Examples are:

- northern grants
- bilingualism grants
- differentiation grants
- research infrastructure/overhead grants
- pay equity grants
- enhanced access for the disabled grants
- grant in lieu of municipal taxes
- capital grants
- student residences grants
- Ontario Work Study Program, Ontario Special Bursary Program,
- Ontario Disabled Bursary Program
- institution specific grants

- Fair Funding grants
- ATOP funding grants
- special purpose grants

(iii) Other MTCU Grants and Contracts - includes all other grants and contracts received from MTCU.

b) Other Ontario Government Grants and Contracts - includes Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, and energy management grants. While some of these grants may be administered by MTCU, the "Source of Funds" may be other than MTCU, and, therefore, should be reported here rather than under MTCU Other MTCU Grants and Contracts.

Note: Where a university provides an accounting service for a Centre of Excellence, the funds received on behalf of the Centre should not be included as university revenue in the COFO-UO financial report. If the university receives an administrative fee, this should be reported as miscellaneous revenue.

c) Federal - includes all grants from the Government of Canada or its agencies (including federal portions of capital and other grants which flow through the provincial government).

d) Municipal - includes all grants received from municipalities.

e) Other Provinces - includes all grants and contracts with other provinces.

f) Foreign - includes all grants and contracts with foreign agencies, including the National Endowment for Humanities, National Institute of Health Research and the National Science Foundation.

2. **Fees**

a) Tuition - includes tuition fees for fall, winter, spring, summer sessions, and all other sessions. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included. Fees received for privately funded programs and non-credit programs are included in this category.

b) Miscellaneous - includes all other fees charged to students, including room and board charges, interest on unpaid fees, health services, athletics, OUAC application fees, charges for deferred or instalment payment, late registrations, lockers, and other compulsory and non-compulsory fees. It excludes fees collected and turned over to student-controlled and administered areas such as student councils or federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations, Non-Government Grants and Contracts**

Donations - includes donations and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

Non-Government Grants and Contracts - includes grants and contracts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

5. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges and other compulsory ancillary fee charges to students. Revenues associated with services to other departments within the university should not be reported as revenue but rather are netted against the appropriate objects of expense to avoid double counting of expense.

6. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized and unrealized gains or losses, if treated as income, also should be included. Significant non-recurring items should be noted.

(a) Endowment

- Investment income earned on endowment funds is reported on this line under the same fund as the corresponding expenditures.
- Investment income earned on endowment funds and used to preserve the capital value of the endowment fund is reported on this line under the endowment fund.
- Expenditures incurred to earn investment income, such as the cost of an investment manager(s) to manage the endowment funds, are to be reported "net" of the investment income.

(b) Other Investment Income

- Investment income earned on all funds other than endowment funds is reported on this line under the same fund as the corresponding expenditures.
- Other investment income also includes charges for deferred or installment payments and for unpaid student tuition and other fees.

7. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue. Payments received by a university from its federated or affiliated college or university for the provision of instructional, administrative or other services are included in Miscellaneous Revenue.

C. Expenses - Functional Areas

1. a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices (but excluding dean of research which is included in Academic Support) and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   Instruction and non-sponsored research connected with the Faculty of Medicine is excluded.

   Non-medical research funded from operating revenues should be reported in this function and not in the Sponsored Research fund.

   b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct instruction and non-sponsored research costs of the Faculty of Medicine. The costs are reduced by the recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds). These recoveries should not be shown as revenue or as an external cost recovery.

   Instruction and non-sponsored research costs pertaining to privately funded medical programs are excluded.

   Medical research funded from the university's operating revenues should be reported in this function and not in the Sponsored Research Fund.

2. **Academic Support** - this function includes all activities provided by an institution in direct support of Instruction & Research. It includes the following types of activities:

   - central animal services
   - central shops for instruction and research (machine shop, glass blowing, electronics shop, etc.)
   - co-op program administration
   - faculty and instructional support services:
   - vice presidents' academic office
   - research administration (grants and contracts administration, vice-president or dean of research, but excluding research accounting which is included in Administration & General)
   - registrar's office and graduate students office (excluding those activities in the registrar's office included in Administration & General):
     - student recruitment
     - calendars
     - admissions

        - student records
        - government reporting
    - distance education support
    - audio visual
    - academic class scheduling

3. **Library** - this area encompasses the institution's main library, branch, faculty and departmental libraries. It includes the cost of purchases of books and periodicals and the provision of library services.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include:

    - counseling, career guidance and placement services
    - intramural and intercollegiate athletics (not physical education)
    - student health services
    - dean of students
    - placement services
    - student housing services (not to be confused with residence hall operations)
    - student transportation services
    - grants to student organizations
    - student program costs, e.g., cultural, music, drama; student centre costs
    - student financial aid administration
    - other student services (such as international student office, social and cultural activities for students funded by the university)

    If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this and other functional operating areas for reporting purposes. These services may be provided from general revenue in whole or in part by a specific fee included in the ancillary student fee structure.

    Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Central Computing and Communications** - only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Where an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g. charges made to the Sponsored Research fund). Thus the function will show the net cost to the operating fund.

Communications includes the costs of central telephone equipment rental, acquisition and switchboard, including related personnel and other costs. If an institution employs a charge-out system for central communications, the expenses should **not** be drawn together and reported under this column, but rather should be reported under the appropriate cost centres.

6. **Administration & General** - this function includes the following:

- administration, planning and information costs and activities associated with the offices of the president and vice-presidents (excludes administration which is included in Academic Support and External Relations)
- internal audit
- investment management
- space planning
- board and senate secretariat
- finance and accounting (including research accounting)
- human resources
- central purchasing, receiving and stores
- institutional research
- general university memberships (e.g. COU, AUCC, CAUBO)
- the administration of the occupational health and safety program, including the disposal of hazardous wastes
- professional fees (legal and audit)

- convocations and ceremonies
- insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).
- activities in the registrar's office not included in Academic Support

If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration & General. If these services are not centralized then these expenditures should be included in the various functional areas.

7. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including

- physical plant office
- maintenance of buildings and grounds
- custodial services
- utilities
- property and liability insurance
- vehicle operations
- security and traffic
- repairs and furnishings
- renovations and alterations
- mail delivery services
- property taxes, municipal taxes including those for which compensatory grants are received from the government
- rental of space

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not necessarily reflect how they are reported in a university's financial statements.

Note: Central purchasing, receiving and stores are to be recorded in the Administration & General function.

8. **External Relations** - this area includes

- all activities pertaining to the external relations
- fund raising
- development office
- alumni office

- public relations office
- external communications office.

D. Object of Expense

1. Salaries and Wages

The COFO-UO Financial Report displays salary and wages information by full time and part time categories. Many definitions exist which define the distinction between full time and part time (such as Statistics Canada, COU, union contracts). Universities are asked to use whatever definitions best fit their presentation of information. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

Note: Salaries and wages are to be reported separately for full-time and for part-time staff only under the Operating fund. In reporting under all other funds, salaries and wages for full-time staff and for part-time staff are to be combined.

(i) **Academic Ranks - Full Time** - this object includes salaries paid to *full time* instructional staff who hold an academic rank in the reporting institution from lecturers to deans inclusive in faculties, academic departments or programs, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave also are included.

(ii) **Academic Ranks - Part Time** - this object includes salaries paid to *part time* staff who hold an academic rank.

(iii) **Other Instruction and Research - Full Time** - this classification includes payments made to *full time staff members* without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, laboratory demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others. Payments made to graduate and undergraduate students undertaking these activities are included.

(iv) **Other Instruction and Research - Part Time** - this object includes salaries paid to *part time* staff who fall in this category.

(v) **Other Salaries and Wages - Full Time** - this object reflects all salaries, wages and payments to *full time* non-instructional staff (support staff) including among others, technicians, teaching and research laboratory technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

(vi) **Other Salaries and Wages - Part Time** - this object reflects all salaries, wages and payments to *part time* non-instructional staff (support staff)

Note: Lump sum payments for current and future fiscal periods to employees who have terminated employment with the institutions are to be excluded from this Salary and Wages category. Instead, they are included in a separate expense line for Lump Sum Payments on Table 1.

2. **Employee Benefits** - this object reflects the cost of an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation, the Employer Health Tax, tuition remission, employment insurance, early retirement benefits and other costs of an employee benefit program.

   Professional expense allowances and grants are to be included in Employee Benefits if they are negotiated. If they are not negotiated they are to be included in Supplies and Expenses.

   The cost of post retirement benefits and benefits paid during early retirement periods are included.

   Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside a negotiated amount for an employee, these amounts should be included under employee benefits.

   Note: Maternity benefits are not to be included here but should be included in salaries and wages.

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. **Furniture and Equipment Purchases**

   - This line includes laboratory equipment (other than consumables), computing equipment and computer software packages, administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, and maintenance equipment. Installation expenditures for the above items would normally be reported under the same expenditure type as the item installed.
   - This line also includes installment payments and payments under lease purchase contracts, where the lease is a capital lease for accounting purposes.
   - This line includes small dollar equipment and computer software items that would normally be expensed in the accounting records of the institution.
   - Furniture and equipment purchases are reported under the same fund as the corresponding income. For example, purchases made from CFI grants are reported

under Sponsored Research. Purchases made or to be made from current or future ancillary services income are to be reported under Ancillary.

5. **Equipment Rental and Maintenance**

   - This line includes all rental and maintenance expenditures for furniture and equipment including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment and telephone equipment.
   - This line also includes lease purchase contracts, where the lease is an operating lease for accounting purposes.
   - This line also includes expenditures for equipment repairs and maintenance contracted to external agencies.

6. **Printing and Duplicating** - This line includes expenditures that would normally be consumed in the fiscal year such as printing, duplicating, photocopying, reproductions, illustrations, publishing and the related supplies.

7. **Materials and Supplies** - Materials and supplies include expenditures that would normally be consumed in the fiscal year such as sports supplies, stationery, computer and other office supplies.

   - Also included are material and supplies for teaching and laboratories. Laboratory supplies include chemicals, instruments, animals, feed and seed.
   - Small dollar value equipment and computer software items should be reported under furniture and equipment purchase.

8. **Communications**

   - Communications includes telephone, data communications, mailing and courier, but excludes expenditures reported as equipment rental and maintenance.
   - Telephone includes watts lines, line services, long distance and other charges.

9. **Professional Fees**

   - Professional fees include all fees paid to legal counselors (including retainers for the negotiations of collective agreements), auditors, and computer, human resource and other consultants.
   - This line excludes consulting fees for renovations and alterations, equipment rental and maintenance, and buildings, land and land improvements.

10. **Cost of Goods Sold**

    - Cost of goods sold is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service, such as salaries and supplies, are to be shown in their respective expenditure types.

- Where a service is externally contracted, particularly for ancillary services, the total costs of the contract should be included in externally contracted services.
- The cost of goods sold is to be reported under the same fund as the income from the sale of the product.

11. **Travel** - includes expenditures on recruitment, travel, moving, relocation of staff, field trips, and all other related activities for the operation of the institution.

12. **Utilities** - includes expenses for fuel, electricity, generation costs for electricity and steam, water, and natural gas.

13. **Renovations and Alterations** - this object includes all expenses for **major** renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

14. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under "operational supplies and expenses" or other objects, even though the contractor may provide a breakdown of costs.

15. **Scholarships, Bursaries, Other Student Assistance** - this object will include all payments to students (except those for which the student is required to perform a service for that payment) including fee remission, prizes and awards.

    Note: This expense is to be displayed under the "Student Service" functional area.

16. **Debt Repayments** - this object reflects all principal repayments of university debts.

17. **Interest** - this object reflects interest payments made by the university.

18. **Building, Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation including landscaping, sewers and roads, building construction costs, fees and planning costs relative to the direct expenses as well as any costs such as utilities incurred during the period of construction. Furniture and equipment costs are to be reported in the separate line item for Equipment and Furniture.

19. **Other Operational Expenditures**

    - This line includes space rental, property taxes, institutional membership fees, insurance, meals, advertising and promotion, and doubtful accounts.
    - Space rental includes the cost of renting space and land on a long-term basis.

- Property taxes include all taxes paid directly to municipalities by the institution, whether assessed on property values or based on student population.

20. **Internal Cost Allocations** - this object is intended only for internal transfers of costs between funds and *not* between functions within a fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects in the other fund. *This object should not be used for reporting expediency*

The total of internal cost recoveries must cross-add to zero.

21. **External Cost Recoveries** - The guidelines require gross reporting of revenue, expenses and cost recoveries because it better reflects the financial results of the major operations of the institution. Except for ancillary enterprises, where revenue from external sales and services is reported as revenue, external cost recoveries include:

(i) Revenue from services to outside organizations, e.g. selling of steam, computer time, lab tests, space rental to external organizations, etc,

(ii) Incidental charges such as income from various medical clinics, athletic gate receipts, payments for medical services under Student Services.

(iii) Revenue derived from external sources from sales, rentals or the provision of services, while shown as revenue in the ancillary fund, is included in external cost recoveries in the other funds.

Note: Payments received by an institution from another institution for services rendered should be included in miscellaneous revenue.

Netting of revenue against expense - The netting of revenue against expenses is appropriate in certain circumstances. For example:

a) Treatment and Rehabilitation Program payments from the Ontario Ministry of Health for the salary cost of medical school faculty are netted against salary expense rather than shown in external cost recovery.

b) Revenue in ancillary enterprises from departments from the sale of goods and services (for example the bookstore selling stationery to departments) is netted against expenses in the Ancillary fund and shown as expense in the other funds or functions.

IV TABLES

1. **Table 1 - Summary of Revenue, Expense and Fund Balances** - this table brings together in summary form, for each fund, total revenues and expenses, the resulting net revenue and expense, before and after interfund transfers and appropriations, and changes in fund balances.

   Line 1 - Total Revenue - Represents the total of the revenues reported on Table 2.

   Line 2 - Total Expense - Reflects the totals of all expenses reported on Table 4.

   Line 3 - Lump Sum Payments - The cost associated with lump sum payments on termination of employment is not included with expense on the tables where expense is reported. Rather, it is reported on a separate line Lump Sum Payments on Table 1. While this presentation deviates from generally accepted accounting principles followed by universities, it enhances comparability of information between universities.

   Line 4 - Net Revenue (Expense) - Reflects the difference between Total Revenue and Total Expense.

   Line 5 - Interfund Transfers - Reflects transfers between funds where expenditures in one fund are funded by the revenue of another fund. The transfers represent the reallocation of revenues to the funds where the expenses are reported. Interfund Transfers aggregate to zero. Further information is provided on a separate Table 9.

   Line 6 - Net Variation in Appropriations - Reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and is further detailed on a separate Table 8.

   Line 7 - Net Increase (Decrease) for the Year per COFO-UO Report - Reflects the net revenue (expense) after interfund transfers and changes in appropriations.

   Line 8 - Net Reconciling Items - Reflects the adjustments required to agree the Net Revenue (Expense) per COFO-UO Report with the Net Revenue (Expense) per Financial Statements. The reconciling items must be further detailed on Table 14.

   Line 9 - Balance - Beginning of Year - Reflects the institution's opening balances per Financial Statements in each fund at the beginning of the fiscal year.

   Line 10 - Balance - End of Year - Reflects the institution's total net assets per Financial Statements.

   Lines 11, 12, 13 and 14 - In these lines the institution is required to distribute the closing balances at end of year between Unrestricted, Internally Restricted, Investment in Capital Assets and Externally Restricted. Line 11 – the total of *Unrestricted* reflects the institution's surplus/deficit per Financial Statements. Line 12 – the total of *Internally*

Restricted reflects the sum of Internally Restricted (appropriations) and Internal Endowments per Financial Statements. Line 13 – the total of *Investment in Capital Assets* reflects the institution's investment in Capital Assets per Financial Statements. Line 14 – the total of *Externally Restricted* reflects the institution's External Endowments per Financial Statements.

2. **Table 2 - Revenue** - this table reports the institution's total revenue by type of fund and source for the current fiscal year. The sum of revenues of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Summary of Expense by Fund and Functional Area** - this table summarizes expense by fund and function. It presents a consolidated summary of the institution's activities in each fund by major functional areas.

4. **Table 4 - Summary of Expense by Fund and Object of Expense** - this table reports the institution's total expenses for all expendable funds by object and type of fund for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

5. **Table 5 - Summary of Expense for All Funds By Functional Area and By Object of Expense** - this table reports the institution's total expenses for the current fiscal year for all expendable funds by object and functional area.

   Tables 5(a) to 5(d) - Expense for Other (Non-Credit), Sponsored Research – Entities Consolidated, Sponsored Research – Entities Not Consolidated, Capital. These tables are prepared to facilitate the preparation of Table 5. They will not be published in the COFO-UO Financial Report.

6. **Table 6 - Expense - Operating** - this table reflects, in further detail, the objects of expense reported for the Operating fund by individual functional areas.

7. **Table 7 - Expense - Trust** - this table reflects, in further detail, the objects of expense as reported for the Expendable Trust Fund by individual functional areas which benefit from these activities. Note that scholarships should be reported under the Student Services functional area.

8. **Table 8 - Changes in Appropriated Fund Balances - Operating and Ancillary Only** - this table further details changes in appropriations in Operating and Ancillary.

   An increase in appropriated funds is caused by an appropriation of current funds for use in future years. A decrease in appropriated funds is caused by expending funds which were appropriated during a previous year.

   The table shows appropriations of operating funds into the following six categories:

   1. Provision for repairs, renovations and replacement of physical assets in future years.

2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

5. Unexpended pension contributions which arise from compliance with the Handbook of the Canadian Institute of Chartered Accountants.

6. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR UNIVERSITIES

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Total for Universities

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	3,477,399	0	544,383	0	1,350,717	209,490	342,699	5,924,688	142,428
2. Total Expense	3,358,276	0	520,411	0	1,223,282	174,946	348,497	5,625,412	0
3. Lump Sum Payments	10,039	0	371	0	143	119	0	10,672	0
4. Net Revenue (Expense)	109,084	0	23,601	0	127,292	34,425	(5,798)	288,604	142,428
5. Interfund Transfers	(38,259)	0	(21,922)	0	1,860	38,191	57,550	37,420	(37,420)
6. Net Variation in Appropriations	(341,259)	341,263	(4,971)	4,967	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(270,434)	341,263	(3,292)	4,967	129,152	72,616	51,752	326,024	105,008
8. Net Reconciling Items	126,777	0	4,381	0	(84,151)	(112,234)	(7,214)	(72,441)	(181)
9. Balance - Beginning of the Year per Financial Statements	(282,806)	315,268	(55,402)	49,256	36,805	206,400	888,381	1,157,902	2,264,799
10. Balance - End of the Yearper Financial Statements	(426,463)	656,531	(54,313)	54,223	81,806	166,782	932,919	1,411,485	2,369,626

Distribution of Balance - End of the Year									
11. Unrestricted	(426,463)	0	(43,715)	0	0	6,196	(71,518)	(535,500)	0
12. Internally Restricted	0	656,531	(11,903)	29,900	81,806	160,586	23,839	940,759	589,047
13. Investment in Capital Assets	0	0	1,305	24,323	0	0	980,598	1,006,226	0
14. Externally Restricted	0	0	0	0	0	0	0	0	1,780,579
Total	(426,463)	656,531	(54,313)	54,223	81,806	166,782	932,919	1,411,485	2,369,626

Note 1: In addition to the above revenue and expenses, $26,265 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

Total for Universities

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	1,444,867	0	1,444,867	0	0	0	0	0	0	1,444,867	0
(ii) Non-Formula Grants	231,301	262	231,563	2,686	1,105	0	1,105	870	48,958	285,182	26
(iii) Other MTCU Grants and Contracts	4,698	0	4,698	2	354	0	354	10,274	125,997	141,325	(139)
b) Other Ontario Government Grants and Contracts	95,601	5,631	101,232	35	202,641	42,193	244,834	7,384	7,777	361,262	3,798
Total Ontario Grants and Contracts	1,776,467	5,893	1,782,360	2,723	204,100	42,193	246,293	18,528	182,732	2,232,636	3,685
c) Federal	6,183	986	7,169	221	491,365	64,737	556,102	18,106	2,691	584,289	0
d) Municipal	28	0	28	468	2,296	624	2,920	1,172	743	5,331	0
e) Other Provinces	38	0	38	0	2,162	3,312	5,474	98	0	5,610	0
f) Foreign	419	0	419	0	8,919	15,770	24,689	114	0	25,222	0
2. Fees											
a) Tuition Fees	1,242,045	82,588	1,324,633	0	0	0	0	0	0	1,324,633	0
b) Miscellaneous Fees	148,391	2,591	150,982	133,070	0	0	0	0	1,456	285,508	0
3. Borrowings	0	0	0	0	0	0	0	0	57,788	57,788	0
4. Donations and Non-Government Grants and Contracts	32,075	2,646	34,721	1,036	269,165	208,169	477,334	133,326	47,313	693,730	117,012
5. Sales of Services and Products	0	0	0	389,920	0	0	0	0	0	389,920	0
6. Investment Income											
a) Endowment	33,046	0	33,046	0	275	0	275	(15,623)	0	17,698	21,506
b) Other Investment Income	63,053	132	63,185	2,463	3,546	4,484	8,030	41,119	39,445	154,242	0
7. Miscellaneous	77,632	3,186	80,818	14,482	23,488	6,112	29,600	12,650	10,531	148,081	225
Total	3,379,377	98,022	3,477,399	544,383	1,005,316	345,401	1,350,717	209,490	342,699	5,924,688	142,428

TABLE 2A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

Source	Bro (1)	Car (2)	Gue (3)	Lak (4)	Lau (5)	Alg (6)	Hea (7)	McM (8)	Nip (9)	OCAD (10)	Ott (11)	Que (12)	Rye (13)	Tor (14)	Tre (15)	Wat (16)	Wes (17)	WLU (18)	Win (19)	Yor (20)	Total (21)
1. Government Grants and Contracts:																					
a) Ontario MTCU:																					
(i) Basic Formula Grant	41.7	45.7	44.6	40.3	42.5	40.5	16.3	40.9	28.5	40.8	42.0	38.0	42.6	44.7	35.8	46.7	42.5	39.4	47.6	41.8	42.8
(ii) Non-Formula Grants	9.8	5.9	8.2	13.3	20.3	22.1	59.0	5.7	14.6	4.0	11.3	5.8	7.4	4.5	11.0	4.3	5.3	8.3	3.1	7.6	6.8
(iii) Other MTCU Grants & Contracts	0.0	0.0	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.4	0.0	0.0	0.0	0.0	0.7	0.1
b) Other Ontario Government Grants and Contracts	0.2	0.0	4.4	0.7	0.7	0.0	0.0	1.5	1.9	0.0	0.8	18.6	0.0	3.1	2.0	0.5	1.3	0.0	0.0	0.3	2.8
Total Ontario Grants and Contracts	51.8	51.6	57.2	54.3	64.8	62.6	75.3	48.1	45.0	44.8	54.1	62.4	50.8	52.3	49.2	51.5	49.1	47.7	50.7	50.3	52.6
c) Federal	0.0	0.2	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	1.1	0.0	0.5	0.0	0.3	0.0	0.3	0.0	0.0	0.2	0.2
d) Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
e) Other Provinces	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
f) Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
2. Fees																					
a) Tuition Fees	45.3	40.9	32.7	40.3	28.9	35.5	14.2	31.2	45.1	45.6	34.3	32.9	42.1	31.9	41.3	37.7	41.6	48.1	41.4	41.1	36.8
b) Miscellaneous Fees	2.3	2.9	2.2	2.6	1.5	0.0	0.3	0.5	5.2	4.2	2.0	2.6	3.2	8.9	5.6	5.9	3.3	2.8	3.6	5.2	4.4
3. Borrowings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. Donations and Non-Government Grants and Contracts	0.0	1.0	1.9	1.8	1.8	0.3	0.0	0.0	0.0	2.6	4.6	0.7	0.1	0.0	2.3	0.1	1.3	0.0	0.0	1.3	0.9
5. Sales of Services and Products	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. Investment Income																					
a) Endowment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.0	1.0
b) Other Investment Income	0.6	1.3	1.0	0.1	0.9	0.7	0.0	3.6	0.3	1.3	2.0	0.1	1.9	2.1	0.6	2.8	3.3	1.3	2.0	1.7	1.9
7. Miscellaneous	0.0	2.0	4.9	0.6	2.1	1.0	10.2	16.6	4.3	1.4	1.8	0.5	1.4	0.6	0.6	2.0	1.1	0.1	2.2	0.2	2.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 2B

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE BY TYPE OF FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	64.4	1.5	11.0	3.9	0.0	1.4	17.8	100.0
Carleton	65.7	0.1	5.9	18.3	0.0	4.3	5.6	100.0
Guelph	47.1	2.9	13.9	26.2	0.0	5.3	4.6	100.0
Lakehead	69.9	1.0	17.0	7.2	0.0	1.3	3.6	100.0
Laurentian	69.0	0.6	7.2	14.0	0.0	3.1	6.1	100.0
Algoma	87.4	0.0	12.6	0.0	0.0	0.0	0.0	100.0
Hearst	86.7	0.0	2.3	0.0	0.0	2.0	9.0	100.0
McMaster	44.7	0.3	8.3	27.6	8.6	6.2	4.4	100.0
Nipissing	74.3	1.2	3.3	0.7	0.0	1.8	18.7	100.0
OCAD	92.3	1.5	0.6	0.0	0.0	1.2	4.4	100.0
Ottawa	51.6	0.7	2.4	19.6	9.9	3.4	12.4	100.0
Queen's	54.9	2.8	10.1	18.1	2.2	8.2	3.6	100.0
Ryerson	78.1	2.2	11.2	4.1	0.0	2.9	1.4	100.0
Toronto	53.0	1.9	6.7	20.3	14.5	0.3	3.3	100.0
Trent	50.5	0.4	8.5	7.1	0.0	1.6	31.9	100.0
Waterloo	59.0	0.0	12.5	19.9	0.0	4.1	4.5	100.0
Western	51.8	2.1	13.5	15.3	7.5	5.4	4.2	100.0
Wilfrid Laurier	69.7	0.6	17.1	3.7	0.0	4.5	4.4	100.0
Windsor	65.3	0.1	10.9	7.2	0.0	2.8	13.7	100.0
York	74.7	4.1	9.5	5.8	0.0	2.5	3.3	100.0
Average All Institutions	57.0	1.7	9.2	17.0	5.8	3.5	5.8	100.0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Total for Universities

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine (1)	Medicine (2)	Sub-total (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	1,728,897	199,587	1,928,484	148,836	199,779	341,860	111,494	149,455	326,695	57,511	0	3,264,114
Other (Non-Credit)	91,277	2,885	94,162	0	0	0	0	0	0	0	0	94,162
Ancillary	0	0	0	0	0	0	0	0	0	0	520,411	520,411
Sponsored Research	628,383	594,899	1,223,282	0	0	0	0	0	0	0	0	1,223,282
Trust	54,174	32,230	86,404	8,883	4,179	59,430	7	1,620	2,013	12,410	0	174,946
Capital	0	0	0	0	0	0	0	0	348,497	0	0	348,497
Total	2,502,731	829,601	3,332,332	157,719	203,958	401,290	111,501	151,075	677,205	69,921	520,411	5,625,412

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Total for Universities

Fund		General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	1,006,893	10,792	1,017,685	0	41,056	10,390	51,446	12,728	0	1,081,859
(ii)	Other Instruction & Research	151,869	13,295	165,164	0	181,260	75,446	256,706	9,856	0	431,726
(iii)	Other Salaries & Wages	915,205	21,803	937,008	111,341	139,509	61,270	200,779	26,149	0	1,275,277
	Total Salaries and Wages	2,073,967	45,890	2,119,857	111,341	361,825	147,106	508,931	48,733	0	2,788,862
2.	Employee Benefits	308,115	4,932	313,047	19,374	35,382	10,783	46,165	6,495	0	385,081
	Total Salaries and Benefits	2,382,082	50,822	2,432,904	130,715	397,207	157,889	555,096	55,228	0	3,173,943
3.	Library Acquisitions	83,137	111	83,248	0	317	151	468	3,918	524	88,158
4.	Equipment and Furniture Purchases	104,404	1,827	106,231	16,670	132,577	39,197	171,774	14,689	9,549	318,913
5.	Equipment Rental and Maintenance	39,119	1,175	40,294	9,273	7,203	1,346	8,549	441	958	59,515
6.	Printing and Duplicating	30,414	3,366	33,780	2,097	6,177	2,744	8,921	2,500	2	47,300
7.	Materials and Supplies	154,165	15,024	169,189	17,472	144,880	63,295	208,175	15,313	(108)	410,041
8.	Communications	32,260	2,898	35,158	4,906	3,705	1,863	5,568	1,053	70	46,755
9.	Professional Fees	23,445	3,192	26,637	1,715	12,102	3,368	15,470	4,016	213	48,051
10.	Costs of Goods Sold	0	0	0	155,738	0	0	0	0	0	155,738
11.	Travel	53,760	4,534	58,294	2,118	57,829	15,897	73,726	5,797	31	139,966
12.	Utilities	113,961	258	114,219	29,757	1,086	659	1,745	128	0	145,849
13.	Renovations and Alterations	28,435	85	28,520	18,976	10,141	266	10,407	1,503	136,003	195,409
14.	Externally Contracted Services	39,917	1,551	41,468	36,131	16,990	9,140	26,130	8,825	440	112,994
15.	Scholarships, Bursaries, etc.	212,823	591	213,414	0	4,291	109	4,400	51,988	0	269,802
16.	Debt Repayments	1,003	1	1,004	16,796	0	0	0	0	9,252	27,052
17.	Interest	5,479	162	5,641	40,473	2	44	46	160	1,910	48,230
18.	Building, Land and Site Services	2,537	12	2,549	1,319	10,296	0	10,296	36	190,749	204,949
19.	Other Operational Expenditures	67,800	11,382	79,182	22,385	57,030	45,509	102,539	10,723	126	214,955
20.	Internal Cost Allocations	(42,258)	1,335	(40,923)	13,870	25,073	0	25,073	1,790	190	0
21.	External Cost Recoveries	(68,369)	(4,164)	(72,533)	0	(5,101)	0	(5,101)	(3,162)	(1,412)	(82,208)
	Total	3,264,114	94,162	3,358,276	520,411	881,805	341,477	1,223,282	174,946	348,497	5,625,412

TABLE 4A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE

	Bro	Car	Gue	Lak	Lau	Alg	Hea	McM	Nip	OCAD	Ott	Que	Rye	Tor	Tre	Wat	Wes	WLU	Win	Yor	Total
Object of Expense	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1. Salaries and Wages:																					
(i) Academic Ranks	22.5	22.6	15.6	25.8	29.7	35.6	31.5	16.9	22.4	33.0	16.7	16.8	20.1	18.6	26.7	19.3	16.9	25.9	20.8	23.9	19.2
(ii) Other Instruction & Research	3.9	7.4	4.8	5.5	0.5	0.0	0.2	5.8	0.0	2.0	10.4	8.1	8.1	11.3	5.1	7.8	6.0	2.8	6.2	6.2	7.7
(iii) Other Salaries & Wages	17.6	19.4	27.7	21.0	27.4	25.6	22.6	22.6	14.4	21.5	20.4	24.1	23.3	19.7	22.9	26.5	25.4	22.9	22.7	24.7	22.7
Total Salaries and Wages	44.0	49.4	48.1	52.3	57.6	61.1	54.3	45.3	36.8	56.5	47.5	49.0	51.4	49.6	54.6	53.6	48.3	51.5	49.7	54.8	49.6
2. Employee Benefits	8.0	8.4	7.3	8.7	9.4	11.5	10.6	5.1	5.8	8.7	5.6	6.2	7.5	4.9	10.2	6.8	9.7	6.5	9.3	8.9	6.8
Total Salaries and Benefits	52.0	57.7	55.4	61.0	67.1	72.6	64.9	50.4	42.6	65.3	53.1	55.2	58.9	54.5	64.9	60.4	58.0	58.0	59.0	63.7	56.4
3. Library Acquisitions	1.5	1.6	1.1	2.0	1.4	1.5	1.4	1.3	1.1	0.5	1.0	1.7	1.1	1.8	1.4	1.7	1.8	1.3	2.2	1.8	1.6
4. Furniture and Equipment Purchases	2.0	3.3	7.5	3.6	3.2	1.1	1.5	3.6	8.3	1.5	6.9	5.5	7.5	6.2	5.9	8.8	5.9	4.2	4.5	4.1	5.7
5. Equipment Rental and Maintenance	2.5	1.6	1.1	2.9	1.1	0.0	1.2	0.5	0.4	1.5	1.9	0.6	1.3	1.1	1.5	1.3	1.0	0.5	1.9	(0.4)	1.1
6. Printing and Duplicating	0.7	0.3	0.8	0.7	1.1	0.2	0.0	0.6	0.9	1.3	0.3	0.5	0.2	1.0	0.4	1.3	0.5	1.1	2.4	1.4	0.8
7. Materials and Supplies	1.2	0.5	5.4	3.7	3.6	10.4	0.9	17.2	5.4	8.2	6.3	6.0	7.2	11.4	2.1	4.1	4.3	3.2	0.9	5.7	7.3
8. Communications	0.3	0.7	1.2	0.8	0.5	4.3	1.5	0.5	0.9	0.9	0.4	0.9	0.7	0.9	0.7	0.2	0.5	1.1	0.5	2.2	0.8
9. Professional Fees	0.3	1.8	0.9	0.5	0.9	0.7	0.3	0.1	0.9	0.7	0.7	2.1	0.4	1.0	1.2	1.4	0.4	0.3	0.4	0.2	0.9
10. Cost of Goods Sold	3.7	0.0	2.8	7.5	2.5	4.5	1.2	3.1	0.0	0.0	0.0	0.7	5.5	3.5	0.1	3.4	3.7	6.7	4.7	1.9	2.8
11. Travel	0.8	2.6	2.0	3.1	3.0	0.5	4.9	2.3	2.8	0.3	2.0	2.7	1.7	2.6	3.1	2.8	3.0	2.1	2.2	3.0	2.5
12. Utilities	2.8	3.0	3.5	3.2	3.4	2.0	2.8	2.4	0.2	1.7	1.8	2.5	2.8	2.4	2.6	2.8	2.4	2.2	3.3	3.0	2.6
13. Renovations and Alterations	0.4	2.8	2.4	2.5	0.5	0.0	2.5	6.9	0.9	3.0	6.7	2.3	2.4	4.0	1.2	3.5	2.0	5.4	5.7	0.7	3.5
14. Externally Contracted Services	0.5	2.1	2.7	0.2	2.2	0.3	4.7	0.2	3.5	4.0	1.6	3.7	2.8	3.8	6.8	0.1	0.3	1.4	0.1	0.7	2.0
15. Scholarships, Bursaries, etc.	4.2	5.1	3.5	4.8	5.8	0.0	1.9	3.6	3.5	4.6	4.3	5.7	3.9	5.3	6.8	4.9	4.4	5.8	3.7	6.0	4.8
16. Debt Repayments	0.7	0.1	0.7	1.8	0.1	2.0	0.0	0.2	0.2	0.0	0.2	0.4	0.0	0.1	0.5	0.3	0.7	0.9	2.0	1.4	0.5
17. Interest	1.4	0.9	0.8	0.1	0.5	0.0	0.8	0.5	1.8	0.0	0.4	0.5	2.0	0.6	0.3	0.4	1.3	2.3	1.2	1.9	0.9
18. Building, Land and Site Services	20.7	5.3	7.8	0.0	2.7	0.0	0.0	0.5	25.3	4.1	8.8	3.6	1.5	0.8	0.2	1.0	2.9	1.2	1.0	5.2	3.6
19. Other Operational Expenditures	4.3	12.2	4.5	3.1	1.9	0.0	9.5	6.0	1.4	2.5	4.9	6.5	0.0	0.2	2.9	3.7	8.3	4.8	4.6	0.0	3.8
20. Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21. External Cost Recoveries	0.0	(1.6)	(4.0)	(1.5)	(1.1)	0.0	0.0	0.0	0.0	0.0	(1.3)	(1.1)	0.0	(1.3)	(2.6)	(2.0)	(1.7)	(2.5)	0.0	(2.6)	(1.5)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	63.8	1.1	9.6	2.9	0.0	1.6	21.0	100.0
Carleton	68.4	0.0	5.4	17.6	0.0	1.5	7.0	100.0
Guelph	45.0	3.5	11.6	28.6	0.0	2.1	9.2	100.0
Lakehead	72.4	1.4	14.5	7.4	0.0	2.1	2.2	100.0
Laurentian	74.7	0.9	8.1	11.0	0.0	2.7	2.7	100.0
Algoma	87.5	0.0	12.5	0.0	0.0	0.0	0.0	100.0
Hearst	90.3	0.0	2.3	0.0	0.0	1.4	6.0	100.0
McMaster	44.9	0.3	8.8	25.0	9.0	6.1	5.8	100.0
Nipissing	62.2	0.8	2.8	0.6	0.0	1.6	32.0	100.0
OCAD	88.8	1.5	0.1	0.0	0.0	1.1	8.5	100.0
Ottawa	53.2	0.5	2.7	15.1	10.4	3.3	14.7	100.0
Queen's	58.2	3.0	10.5	17.1	2.4	5.4	3.4	100.0
Ryerson	78.1	2.1	11.6	3.6	0.0	2.4	2.3	100.0
Toronto	52.9	1.9	6.6	17.6	15.0	2.3	3.7	100.0
Trent	74.7	0.4	11.8	10.1	0.0	1.7	1.3	100.0
Waterloo	58.8	0.2	13.0	20.8	0.0	4.0	3.1	100.0
Western	52.9	2.1	14.5	14.4	7.8	3.7	4.6	100.0
Wilfrid Laurier	68.4	0.6	17.6	4.1	0.0	3.0	6.2	100.0
Windsor	69.9	0.0	12.2	7.8	0.0	3.1	7.0	100.0
York	74.4	3.5	9.1	5.5	0.0	1.6	6.0	100.0
Average All Institutions	58.0	1.7	9.3	15.7	6.1	3.1	6.2	100.0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Total for Universities

Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
Object of Expense		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	975,780	106,079	1,081,859	0	0	0	0	0	0	0	0	1,081,859
(ii)	Other Instruction & Research	300,015	131,711	431,726	0	0	0	0	0	0	0	0	431,726
(iii)	Other Salaries & Wages	374,829	211,375	586,204	94,904	92,075	86,687	61,264	97,559	105,916	39,327	111,341	1,275,277
	Total Salaries and Wages	1,650,624	449,165	2,099,789	94,904	92,075	86,687	61,264	97,559	105,916	39,327	111,341	2,788,862
2.	Employee Benefits	220,822	45,077	265,899	15,754	14,879	13,100	9,233	19,644	21,134	6,064	19,374	385,081
	Total Salaries and Benefits	1,871,446	494,242	2,365,688	110,658	106,954	99,787	70,497	117,203	127,050	45,391	130,715	3,173,943
3.	Library Acquisitions	397	182	579	0	87,055	0	0	0	524	0	0	88,158
4.	Equipment and Furniture Purchases	174,561	61,159	235,720	11,852	4,755	8,605	19,162	6,348	14,391	1,410	16,670	318,913
5.	Equipment Rental and Maintenance	18,155	3,577	21,732	1,858	3,681	1,457	10,286	3,756	6,947	525	9,273	59,515
6.	Printing and Duplicating	24,245	4,303	28,548	4,967	834	2,304	215	2,945	540	4,850	2,097	47,300
7.	Materials and Supplies	168,576	139,323	307,899	15,207	4,966	14,126	5,317	13,516	28,192	3,346	17,472	410,041
8.	Communications	18,268	3,717	21,985	3,925	949	1,776	2,812	3,187	3,591	3,624	4,906	46,755
9.	Professional Fees	20,892	6,432	27,324	1,561	356	1,946	2,972	9,289	1,259	1,629	1,715	48,051
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	155,738	155,738
11.	Travel	86,076	29,479	115,555	5,578	692	6,814	1,022	4,527	666	2,994	2,118	139,966
12.	Utilities	1,334	669	2,003	0	0	0	0	0	114,089	0	29,757	145,849
13.	Renovations and Alterations	8,794	1,698	10,492	0	0	0	0	0	165,941	0	18,976	195,409
14.	Externally Contracted Services	21,826	16,533	38,359	1,140	237	6,328	771	999	27,300	1,729	36,131	112,994
15.	Scholarships, Bursaries, etc.	3,668	1,323	4,991	0	0	264,811	0	0	0	0	0	269,802
16.	Debt Repayments	306	0	306	0	0	171	250	277	9,252	0	16,796	27,052
17.	Interest	2,464	307	2,771	155	126	953	279	1,528	1,910	35	40,473	48,230
18.	Building, Land and Site Services	10,307	1	10,308	0	0	0	0	0	193,322	0	1,319	204,949
19.	Other Operational Expenditures	80,355	64,987	145,342	5,361	2,041	7,007	2,685	12,084	11,150	6,900	22,385	214,955
20.	Internal Cost Allocations	16,133	2,933	19,066	(647)	(2,539)	1,715	(2,527)	(16,146)	(11,897)	(895)	13,870	0
21.	External Cost Recoveries	(25,072)	(1,264)	(26,336)	(3,896)	(6,149)	(16,510)	(2,240)	(8,438)	(17,022)	(1,617)	0	(82,208)
	Total	2,502,731	829,601	3,332,332	157,719	203,958	401,290	111,501	151,075	677,205	69,921	520,411	5,625,412

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
EXPENSE - OPERATING
(in thousands of dollars)

Total for Universities

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(5)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	843,942	62,859	906,801	0	0	0	0	0	0	0	906,801
(ii)	Academic Ranks -Part Time	91,440	8,652	100,092	0	0	0	0	0	0	0	100,092
(iii)	Other Instruction & Research -Full Time	58,482	1,519	60,001	0	0	0	0	0	0	0	60,001
(iv)	Other Instruction & Research -Part Time	89,194	2,674	91,868	0	0	0	0	0	0	0	91,868
(v)	Other Salaries & Wages - Full Time	216,915	78,859	295,774	75,749	79,366	57,934	52,885	86,584	94,855	28,194	771,341
(vi)	Other Salaries & Wages - Part Time	45,358	9,014	54,372	14,696	12,638	26,250	8,379	10,425	11,018	6,086	143,864
	Total Salaries and Wages	1,345,331	163,577	1,508,908	90,445	92,004	84,184	61,264	97,009	105,873	34,280	2,073,967
2.	Employee Benefits	191,340	18,398	209,738	15,328	14,873	12,879	9,233	19,534	21,129	5,401	308,115
	Total Salaries and Benefits	1,536,671	181,975	1,718,646	105,773	106,877	97,063	70,497	116,543	127,002	39,681	2,382,082
3.	Library Acquisitions	0	0	0	0	83,137	0	0	0	0	0	83,137
4.	Equipment and Furniture Purchases	47,255	4,649	51,904	9,081	4,475	7,787	19,155	6,283	4,616	1,103	104,404
5.	Equipment Rental and Maintenance	10,396	1,317	11,713	1,853	3,678	1,453	10,286	3,731	5,989	416	39,119
6.	Printing and Duplicating	13,766	977	14,743	4,949	827	2,279	215	2,921	537	3,943	30,414
7.	Materials and Supplies	66,852	5,202	72,054	14,629	4,891	13,287	5,317	13,236	28,261	2,490	154,165
8.	Communications	11,934	1,138	13,072	3,894	949	1,763	2,812	3,175	3,518	3,077	32,260
9.	Professional Fees	5,056	977	6,033	1,399	356	1,490	2,972	8,980	1,046	1,169	23,445
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	28,802	3,547	32,349	5,467	691	6,642	1,022	4,449	629	2,511	53,760
12.	Utilities	0	0	0	0	0	0	0	0	113,961	0	113,961
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	28,435	0	28,435
14.	Externally Contracted Services	4,214	707	4,921	1,126	237	3,667	771	995	26,858	1,342	39,917
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	212,823	0	0	0	0	212,823
16.	Debt Repayments	305	0	305	0	0	171	250	277	0	0	1,003
17.	Interest	2,316	90	2,406	155	126	953	279	1,526	0	34	5,479
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	2,537	0	2,537
19.	Other Operational Expenditures	23,506	863	24,369	5,012	2,031	6,745	2,685	11,898	11,020	4,040	67,800
20.	Internal Cost Allocations	(7,363)	(1,710)	(9,073)	(649)	(2,539)	1,676	(2,527)	(16,146)	(12,105)	(895)	(42,258)
21.	External Cost Recoveries	(14,813)	(145)	(14,958)	(3,853)	(5,957)	(15,939)	(2,240)	(8,413)	(15,609)	(1,400)	(68,369)
	Total	1,728,897	199,587	1,928,484	148,836	199,779	341,860	111,494	149,455	326,695	57,511	3,264,114

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro	Car	Gue	Lak	Lau	Alg	Hea	McM	Nip	OCAD	Ott	Que	Rye	Tor	Tre	Wat	Wes	WLU	Win	Yor	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1. Salaries and Wages:																					
(i) Academic Ranks - Full Time	31.4	30.8	27.1	31.7	36.5	32.1	29.4	29.3	26.1	22.3	26.4	23.6	25.7	29.2	31.8	29.7	24.3	33.0	27.7	25.7	27.8
(ii) Academic Ranks - Part Time	3.8	2.2	2.5	3.7	3.0	8.6	5.4	3.3	9.5	14.3	2.8	3.2	0.0	1.4	3.4	1.8	5.5	4.6	2.0	5.6	3.1
(iii) Other Instruction & Res. - Full Time	0.0	0.1	0.2	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.4	0.3	3.8	2.2	1.8	5.4	0.0	0.0	1.7	4.5	1.8
(iv) Other Instruction & Res. - Part Time	3.1	5.0	3.6	2.4	0.5	0.0	0.2	4.0	0.0	2.2	3.8	2.1	4.9	3.2	1.2	0.0	3.6	2.5	3.0	0.9	2.8
(v) Other Salaries & Wages - Full Time	22.7	23.4	28.1	21.1	21.0	24.9	24.6	23.0	20.4	22.4	22.5	30.4	18.0	20.5	22.4	30.5	22.7	23.9	23.3	24.3	23.6
(vi) Other Salaries & Wages - Part Time	1.6	1.5	4.4	3.2	5.1	1.8	0.4	2.9	1.7	1.2	6.1	3.7	6.8	5.6	2.9	3.1	6.4	3.6	3.6	3.6	4.4
Total Salaries and Wages	62.7	62.9	65.9	64.7	66.1	67.3	60.1	62.5	57.6	62.6	63.9	63.4	59.3	62.1	63.5	70.4	62.4	67.6	61.3	64.7	63.5
2. Employee Benefits	11.7	11.4	10.5	11.2	11.2	12.5	11.8	7.2	9.0	9.7	7.5	8.0	8.9	6.7	12.5	9.1	14.7	8.0	12.2	11.1	9.4
Total Salaries and Benefits	74.3	74.3	76.4	75.9	77.3	79.9	71.9	69.7	66.6	72.3	71.4	71.4	68.2	68.8	76.1	79.6	77.1	75.7	73.5	75.8	73.0
3. Library Acquisitions	2.2	2.4	2.3	2.8	1.8	1.7	1.5	2.8	0.0	0.6	1.9	2.7	1.4	3.1	1.7	2.8	3.1	1.7	3.2	2.4	2.5
4. Equipment and Furniture Purchases	2.0	3.0	3.2	2.5	2.3	1.1	0.0	2.0	5.1	0.1	6.0	2.0	7.5	2.5	3.4	4.0	2.5	2.8	2.1	3.5	3.2
5. Equipment Rental and Maintenance	2.5	1.2	1.1	2.3	1.0	0.0	1.4	0.6	0.6	1.7	2.4	0.6	0.9	1.3	1.5	0.8	1.3	0.8	1.9	0.6	1.2
6. Printing and Duplicating	1.1	0.0	0.9	0.8	1.2	0.2	0.0	0.8	1.4	1.3	0.5	0.4	0.3	1.2	1.0	1.4	0.6	1.5	1.9	1.3	0.9
7. Materials and Supplies	1.0	0.3	4.0	3.1	1.8	9.1	1.0	11.9	6.5	9.2	1.7	3.4	6.0	7.7	1.2	2.6	2.7	1.6	1.0	5.9	4.7
8. Communications	0.4	0.6	1.6	1.0	0.5	4.9	1.7	0.7	1.4	0.9	0.6	1.1	0.6	1.2	0.7	0.2	0.8	1.3	0.6	1.8	1.0
9. Professional Fees	0.5	0.8	1.1	0.0	0.5	0.8	0.3	0.0	0.6	0.8	1.0	1.2	0.2	0.9	1.5	1.2	0.6	0.4	0.5	0.3	0.7
10. Cost of Goods Sold	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11. Travel	0.9	0.5	1.6	2.4	1.9	0.6	5.4	1.1	3.9	0.4	1.2	1.2	1.6	1.3	1.6	1.7	3.3	2.3	2.0	2.1	1.6
12. Utilities	3.9	3.2	4.3	3.6	3.6	1.4	3.1	4.6	0.0	1.9	2.9	3.1	3.2	4.2	1.9	3.8	3.4	2.3	3.3	2.7	3.5
13. Renovations and Alterations	0.1	1.4	0.0	0.0	0.3	0.0	2.7	1.1	1.5	0.0	1.6	1.5	2.0	0.5	0.2	1.0	0.5	0.3	2.7	0.4	0.9
14. Externally Contracted Services	0.7	0.9	2.3	0.0	2.5	0.3	0.1	0.0	5.6	4.4	2.0	0.5	2.8	2.0	3.1	0.1	0.3	1.0	0.0	0.5	1.2
15. Scholarships, Bursaries, etc.	4.4	7.5	4.0	3.4	5.7	0.0	0.6	3.6	3.7	3.8	6.2	9.3	4.5	9.9	7.5	3.8	5.5	6.7	3.5	6.3	6.5
16. Debt Repayments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.4	0.2	0.0	0.0
17. Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.1	0.9	0.0	0.1	0.1	0.1	0.5	0.0	0.0	0.0	0.1	0.8	0.0	0.2
18. Building, Land and Site Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	0.1
19. Other Operational Expenditures	5.8	6.3	4.1	3.3	2.0	0.0	9.4	0.0	2.2	2.6	3.2	3.8	0.0	0.0	3.0	3.1	2.7	4.9	2.9	0.0	2.1
20. Internal Cost Allocations	0.0	(0.2)	(2.0)	0.1	(0.7)	0.0	0.0	(0.1)	0.0	0.0	(1.0)	(1.2)	0.7	(2.9)	(2.0)	(2.8)	(1.7)	(0.2)	0.0	(0.4)	(1.3)
21. External Cost Recoveries	0.0	(2.3)	(5.1)	(1.1)	(1.5)	0.0	0.0	0.0	0.0	0.0	(1.8)	(1.4)	0.0	(2.3)	(2.4)	(3.5)	(2.7)	(3.7)	0.0	(3.2)	(2.1)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6B

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY FUNCTIONAL AREA

Functional Area	Instruction and Research		Academic Support	Library	Student Services	Central Computing and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Brock	56.6	0.0	3.7	5.8	8.9	5.3	6.1	12.1	1.4	100.0
Carleton	53.4	0.0	7.4	6.9	10.9	3.5	5.3	10.8	1.9	100.0
Guelph	60.4	0.0	3.7	5.1	8.2	3.5	2.9	13.7	2.4	100.0
Lakehead	55.4	0.0	3.8	6.2	7.8	3.2	9.2	13.3	1.0	100.0
Laurentian	60.2	0.0	6.2	5.4	9.2	2.2	5.4	9.8	1.7	100.0
Algoma	47.6	0.0	2.8	5.5	6.0	2.7	17.9	10.7	6.7	100.0
Hearst	54.8	0.0	0.5	5.1	0.6	0.0	23.6	15.4	0.0	100.0
McMaster	49.0	11.4	4.1	5.8	8.2	3.2	7.1	10.0	1.1	100.0
Nipissing	54.6	0.0	1.3	3.1	8.8	4.2	16.3	8.2	3.5	100.0
OCAD	52.4	0.0	2.7	4.2	8.5	1.3	13.2	14.7	3.1	100.0
Ottawa	51.6	7.7	5.1	5.6	9.5	3.8	5.3	9.7	1.7	100.0
Queen's	41.7	23.6	2.5	6.0	12.5	2.6	2.2	8.8	0.1	100.0
Ryerson	54.8	0.0	6.8	3.9	9.7	4.9	6.2	11.3	2.4	100.0
Toronto	51.9	8.7	2.9	7.0	12.6	2.8	3.5	9.0	1.7	100.0
Trent	52.2	0.0	7.0	6.2	12.6	3.7	8.8	7.7	1.9	100.0
Waterloo	56.4	0.0	10.1	6.7	5.9	5.4	2.2	11.7	1.7	100.0
Western	52.6	10.8	2.9	6.8	10.0	2.6	3.6	7.6	3.2	100.0
Wilfrid Laurier	54.8	0.0	6.5	5.4	10.6	4.5	5.7	9.1	3.4	100.0
Windsor	50.7	0.0	7.2	7.4	10.1	4.2	5.6	13.4	1.3	100.0
York	58.7	0.0	4.5	5.6	12.5	3.2	4.4	9.5	1.6	100.0
Average All Institutions	53.0	6.1	4.6	6.1	10.5	3.4	4.6	10.0	1.8	100.0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Total for Universities

Object of Expense / Functional Area		Instruction and Research: All Excl. Medicine (1)	Instruction and Research: Medicine (2)	Instruction and Research: Sub-total (3)	Academic Support (4)	Library (5)	Student Services (6)	Central Comput. and Commun. (7)	Admin. & General (8)	Physical Plant (9)	External Relations (10)	Total (11)
1.	Salaries and Wages:											
	(i) Academic Ranks	6,631	6,097	12,728	0	0	0	0	0	0	0	12,728
	(ii) Other Instruction & Research	3,588	6,268	9,856	0	0	0	0	0	0	0	9,856
	(iii) Other Salaries & Wages	7,603	5,873	13,476	4,459	71	2,503	0	550	43	5,047	26,149
	Total Salaries and Wages	17,822	18,238	36,060	4,459	71	2,503	0	550	43	5,047	48,733
2.	Employee Benefits	2,085	2,979	5,064	426	6	221	0	110	5	663	6,495
	Total Salaries and Benefits	19,907	21,217	41,124	4,885	77	2,724	0	660	48	5,710	55,228
3.	Library Acquisitions	0	0	0	0	3,918	0	0	0	0	0	3,918
4.	Equipment and Furniture Purchases	9,778	437	10,215	2,771	280	818	7	65	226	307	14,689
5.	Equipment Rental and Maintenance	199	96	295	5	3	4	0	25	0	109	441
6.	Printing and Duplicating	1,427	91	1,518	18	7	25	0	24	1	907	2,500
7.	Materials and Supplies	6,832	5,814	12,646	578	75	839	0	280	39	856	15,313
8.	Communications	395	52	447	31	0	13	0	12	3	547	1,053
9.	Professional Fees	2,332	297	2,629	162	0	456	0	309	0	460	4,016
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	4,008	938	4,946	111	1	172	0	78	6	483	5,797
12.	Utilities	0	0	0	0	0	0	0	0	128	0	128
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	1,503	0	1,503
14.	Externally Contracted Services	4,289	1,468	5,757	14	0	2,661	0	4	2	387	8,825
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	51,988	0	0	0	0	51,988
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	6	151	157	0	0	0	0	2	0	1	160
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	36	0	36
19.	Other Operational Expenditures	6,092	960	7,052	349	10	262	0	186	4	2,860	10,723
20.	Internal Cost Allocations	879	852	1,731	2	0	39	0	0	18	0	1,790
21.	External Cost Recoveries	(1,970)	(143)	(2,113)	(43)	(192)	(571)	0	(25)	(1)	(217)	(3,162)
	Total	54,174	32,230	86,404	8,883	4,179	59,430	7	1,620	2,013	12,410	174,946

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Total for Universities

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements (1)	Purchase Order Commitments (2)	Budget Appropriations (3)	Self Insurance (4)	Unexpended Pension Contributions (5)	Other (6)	Total (7)	Repairs, Renovations, & Replacements (8)	Purchase Order Commitments (9)	Other (10)	(11)
1. Appropriation Reversals for the Year	8,772	20,762	150,831	149	263,088	71,299	514,901	10,746	2,987	1,956	15,689
2. Deduct: Expenses Included in this Year's Operations	5,974	18,023	107,314	146	68,227	76,699	276,383	11,808	2,801	36	14,645
3. Other	237	0	4,081	145	96,282	2,000	102,745	3,923	0	0	3,923
4. Net Variation in Appropriations for the Year	3,035	2,739	47,598	148	291,143	(3,400)	341,263	2,861	186	1,920	4,967
5. Balance - Beginning of Year	16,118	20,326	120,785	3,550	134,217	20,272	315,268	46,855	3,999	(1,598)	49,256
6. Balance -End of Year	19,153	23,065	168,383	3,698	425,360	16,872	656,531	49,716	4,185	322	54,223

TABLE 9

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

PERCENTAGE ANALYSIS OF TOTAL EXPENDABLE REVENUE BY SOURCE AND TYPE OF FUND

1996-97 to 2000-01

Total for Universities

	1996-97	1997-98	1998-99	1999-00	2000-01
I Total Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	33.6	31.6	29.8	25.5	24.4
Non-Formula Grants	3.9	3.8	4.5	4.9	4.8
Other MTCU Grants and Contracts	0.7	0.3	0.4	6.6	2.4
Other Ontario Government Grants and Contracts	3.9	4.5	4.1	4.9	6.1
Total Ontario Grants and Contracts	42.1	40.2	38.9	42.0	37.7
Federal	7.9	7.3	7.9	8.1	9.9
Municipal	0.0	0.0	0.1	0.0	0.1
Other	0.4	0.5	0.6	0.6	0.5
Fees					
Tuition Fees	21.2	21.8	22.8	21.6	22.4
Miscellaneous Fees	6.0	5.8	6.2	5.0	4.8
Borrowings	0.4	0.1	0.5	0.5	1.0
Donations and Non-Government Grants and Contracts	10.0	10.8	11.7	10.6	11.7
Sales of Services and Products	6.9	7.0	6.7	6.4	6.6
Investment Income	3.5	4.5	2.9	3.3	2.9
Miscellaneous	1.7	2.0	1.7	1.9	2.5
Total	100.0	100.0	100.0	100.0	100.0
II Total Revenue by Type of Fund					
Non-Capital					
Operating	64.1	62.7	63.3	62.2	60.5
Other (including non-credit)	1.6	1.8	1.8	1.7	1.8
Ancillary	11.5	11.4	10.8	10.2	9.8
Sponsored Research	18.6	18.5	19.3	20.7	24.2
Trust	4.3	5.6	4.9	5.2	3.8
Total Non-Capital	100.0	100.0	100.0	100.0	100.0
Total Funds					
Non-Capital	98.0	97.6	97.6	90.0	94.2
Capital	2.0	2.4	2.4	10.0	5.8
Total All Funds	100.0	100.0	100.0	100.0	100.0

TABLE 9A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

1996-97 to 2000-01

Total for Universities

	1996-97	1997-98	1998-99	1999-00	2000-01
I Operating Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	53.5	51.7	48.3	45.5	42.8
Non-Formula Grants	5.1	5.1	5.8	5.5	6.8
Other MTCU Grants and Contracts	0.2	0.2	0.2	0.2	0.1
Other Ontario Government Grants and Contracts	2.1	2.0	2.0	2.1	2.8
Total Ontario Grants and Contracts	60.9	59.0	56.3	53.4	52.6
Federal	0.1	0.1	0.1	0.1	0.2
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Fees	31.6	33.3	34.8	36.4	36.8
Miscellaneous Fees	3.1	3.3	4.3	4.7	4.4
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations and Non-Government Grants and Contracts	0.6	0.5	0.7	1.0	0.9
Sales of Services and Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.9	2.1	2.2	2.3	2.8
Miscellaneous	1.7	1.7	1.6	2.1	2.3
Total	100.0	100.0	100.0	100.0	100.0

TABLE 10

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE AND TYPE OF FUND

1996-97 to 2000-01

Total for Universities

		1996-97	1997-98	1998-99	1999-00	2000-01
I	Total Expenses by Object of Expense					
	Salaries and Wages:					
	Academic Ranks	24.0	23.4	23.3	20.9	19.2
	Other Instruction & Research	7.3	7.0	5.9	7.1	7.7
	Other Salaries & Wages	25.1	25.2	25.1	23.9	22.7
	Total Salaries and Wages	56.4	55.6	54.3	51.9	49.6
	Employee Benefits	7.7	7.0	6.8	7.0	6.8
	Total Salaries and Benefits	64.2	62.5	61.1	58.9	56.4
	Library Acquisitions	2.0	1.9	2.1	1.9	1.6
	Equipment and Furniture Purchase, Rental and Maintenance	4.8	5.0	5.8	7.3	6.7
	Utilities	2.7	2.7	2.5	2.4	2.6
	Scholarships, Bursaries, etc.	2.4	2.9	3.6	4.4	4.8
	Other Expenses	24.0	25.0	24.9	25.1	27.9
	Total	100.0	100.0	100.0	100.0	100.0
II	Total Expenses by Type of Fund					
	Non-Capital					
	Operating	64.8	63.6	64.6	64.7	61.9
	Other (including non-credit)	1.6	1.8	1.8	1.7	1.8
	Ancillary	11.7	11.9	11.1	10.3	9.9
	Sponsored Research	18.9	19.4	19.0	19.8	23.2
	Trust	3.1	3.3	3.5	3.5	3.3
	Total Non-Capital	100.0	100.0	100.0	100.0	100.0
	Total Funds					
	Non-Capital	97.1	97.3	96.7	95.8	93.8
	Capital	2.9	2.7	3.3	4.2	6.2
	Total All Funds	100.0	100.0	100.0	100.0	100.0

TABLE 10A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

1996-97 to 2000-01

Total for Universities

		1996-97	1997-98	1998-99	1999-00	2000-01
I	Operating Expenses by Object of Expense					
	Salaries and Wages:					
	Academic Ranks	34.6	34.3	32.2	30.9	30.8
	Other Instruction & Research	4.9	4.6	4.1	4.5	4.7
	Other Salaries & Wages	28.1	27.8	29.3	28.1	28.0
	Total Salaries and Wages	67.6	66.6	65.7	63.4	63.5
	Employee Benefits	9.9	9.0	8.6	9.1	9.4
	Total Salaries and Benefits	77.5	75.6	74.3	72.6	73.0
	Library Acquisitions	2.9	2.9	2.8	2.7	2.5
	Equipment and Furniture Purchase, Rental and Maintenance	3.7	3.8	4.6	5.2	4.4
	Utilities	3.3	3.2	3.1	3.1	3.5
	Scholarships, Bursaries, etc.	2.5	3.3	4.6	5.8	6.5
	Other Expenses	10.2	11.1	10.6	10.7	10.1
	Total	100.0	100.0	100.0	100.0	100.0

TABLE 11

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

TREATMENT AND REHABILITATION FUNDS
(in thousands of dollars)

Revenue	Operating		Total
McMaster University	3,449		3,449
University of Ottawa	3,001		3,001
Queen's University	3,932		3,932
University of Toronto	12,032		12,032
University of Western Ontario	3,851		3,851
Total	26,265		26,265

Expense	Operating		
	Instruction and Research		
	All Excl. Medicine	Medicine	Total
Salaries and Wages			
Academic Ranks			
Full-Time			
McMaster University		3,449	3,449
University of Ottawa		3,001	3,001
Queen's University		2,844	2,844
University of Toronto	103	11,361	11,464
University of Western Ontario		3,093	3,093
Part-Time			
University of Toronto	5	563	568
Employee Benefits			
University of Western Ontario		758	758
Supplies - Family Medicine Centre			
Queen's University		1,088	1,088
Total	108	26,157	26,265

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 11 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Brock University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	84,077	0	13,971	0	5,018	1,795	22,687	127,548	(288)
2. Total Expense	86,577	0	12,745	0	3,919	2,068	27,972	133,281	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(2,500)	0	1,226	0	1,099	(273)	(5,285)	(5,733)	(288)
5. Interfund Transfers	1,029	0	(609)	0	(161)	0	(373)	(114)	114
6. Net Variation in Appropriations	33	(33)	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(1,438)	(33)	617	0	938	(273)	(5,658)	(5,847)	(174)
8. Net Reconciling Items	(10,214)	0	(617)	0	(938)	0	8,865	(2,904)	0
9. Balance - Beginning of the Year per Financial Statements	(4,123)	2,051	0	0	0	152	15,837	13,917	15,028
10. Balance - End of the Yearper Financial Statements	(15,775)	2,018	0	0	0	(121)	19,044	5,166	14,854
Distribution of Balance - End of the Year									
11. Unrestricted	(15,775)	0	0	0	0	0	0	(15,775)	0
12. Internally Restricted	0	2,018	0	0	0	(121)	0	1,897	0
13. Investment in Capital Assets	0	0	0	0	0	0	19,044	19,044	0
14. Externally Restricted	0	0	0	0	0	0	0	0	14,854
Total	(15,775)	2,018	0	0	0	(121)	19,044	5,166	14,854

Table 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

Brock University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	34,277	0	34,277	0	0	0	0	0	0	34,277	0
(ii) Non-Formula Grants	8,073	0	8,073	360	120	0	120	0	1,735	10,288	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	20	17,292	17,312	0
b) Other Ontario Government Grants and Contracts	183	0	183	0	794	0	794	0	0	977	0
Total Ontario Grants and Contracts	42,533	0	42,533	360	914	0	914	20	19,027	62,854	0
c) Federal	0	0	0	0	3,262	0	3,262	0	155	3,417	0
d) Municipal	0	0	0	0	0	0	0	0	343	343	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	27	0	27	0	0	27	0
2. Fees											
a) Tuition Fees	37,169	1,937	39,106	0	0	0	0	0	0	39,106	0
b) Miscellaneous Fees	1,911	0	1,911	4,668	0	0	0	0	0	6,579	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	815	0	815	1,178	2,360	4,353	87
5. Sales of Services and Products	0	0	0	8,943	0	0	0	0	0	8,943	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	597	0	597	(375)
b) Other Investment Income	527	0	527	0	0	0	0	0	802	1,329	0
7. Miscellaneous	0	0	0	0	0	0	0	0	0	0	0
Total	82,140	1,937	84,077	13,971	5,018	0	5,018	1,795	22,687	127,548	(288)

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Brock University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	48,196	0	48,196	3,145	4,913	7,584	4,495	5,213	10,338	1,204	0	85,088
Other (Non-Credit)	1,489	0	1,489	0	0	0	0	0	0	0	0	1,489
Ancillary	0	0	0	0	0	0	0	0	0	0	12,745	12,745
Sponsored Research	3,919	0	3,919	0	0	0	0	0	0	0	0	3,919
Trust	85	0	85	0	124	1,834	0	0	0	25	0	2,068
Capital	0	0	0	0	0	0	0	0	27,972	0	0	27,972
Total	53,689	0	53,689	3,145	5,037	9,418	4,495	5,213	38,310	1,229	12,745	133,281

Table 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Brock University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	29,956	0	29,956	0	0	0	0	0	0	29,956
(ii)	Other Instruction & Research	2,638	744	3,382	0	1,825	0	1,825	0	0	5,207
(iii)	Other Salaries & Wages	20,715	405	21,120	2,317	0	0	0	0	0	23,437
	Total Salaries and Wages	53,309	1,149	54,458	2,317	1,825	0	1,825	0	0	58,600
2.	Employee Benefits	9,946	122	10,068	374	203	0	203	0	0	10,645
	Total Salaries and Benefits	63,255	1,271	64,526	2,691	2,028	0	2,028	0	0	69,245
3.	Library Acquisitions	1,912	0	1,912	0	0	0	0	124	0	2,036
4.	Equipment and Furniture Purchases	1,732	11	1,743	0	819	0	819	85	0	2,647
5.	Equipment Rental and Maintenance	2,154	0	2,154	1,205	0	0	0	0	0	3,359
6.	Printing and Duplicating	967	8	975	0	0	0	0	0	0	975
7.	Materials and Supplies	874	3	877	0	715	0	715	0	0	1,592
8.	Communications	332	2	334	0	0	0	0	0	0	334
9.	Professional Fees	454	0	454	0	0	0	0	0	0	454
10.	Costs of Goods Sold	0	0	0	4,995	0	0	0	0	0	4,995
11.	Travel	735	10	745	21	357	0	357	0	0	1,123
12.	Utilities	3,333	0	3,333	375	0	0	0	0	0	3,708
13.	Renovations and Alterations	81	0	81	488	0	0	0	0	0	569
14.	Externally Contracted Services	588	59	647	0	0	0	0	0	0	647
15.	Scholarships, Bursaries, etc.	3,721	0	3,721	0	0	0	0	1,834	0	5,555
16.	Debt Repayments	0	0	0	587	0	0	0	0	382	969
17.	Interest	0	0	0	1,803	0	0	0	0	0	1,803
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	27,590	27,590
19.	Other Operational Expenditures	4,950	125	5,075	580	0	0	0	25	0	5,680
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	85,088	1,489	86,577	12,745	3,919	0	3,919	2,068	27,972	133,281

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Brock University

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	29,956	0	29,956	0	0	0	0	0	0	0	0	29,956
(ii) Other Instruction & Research	5,207	0	5,207	0	0	0	0	0	0	0	0	5,207
(iii) Other Salaries & Wages	5,514	0	5,514	2,093	2,338	2,340	2,111	2,479	3,622	623	2,317	23,437
Total Salaries and Wages	40,677	0	40,677	2,093	2,338	2,340	2,111	2,479	3,622	623	2,317	58,600
2. Employee Benefits	6,834	0	6,834	427	467	437	419	615	937	135	374	10,645
Total Salaries and Benefits	47,511	0	47,511	2,520	2,805	2,777	2,530	3,094	4,559	758	2,691	69,245
3. Library Acquisitions	0	0	0	0	2,036	0	0	0	0	0	0	2,036
4. Equipment and Furniture Purchases	1,622	0	1,622	30	33	6	879	59	15	3	0	2,647
5. Equipment Rental and Maintenance	0	0	0	0	0	0	757	524	873	0	1,205	3,359
6. Printing and Duplicating	496	0	496	185	0	87	9	95	2	101	0	975
7. Materials and Supplies	1,060	0	1,060	16	37	6	95	44	323	11	0	1,592
8. Communications	79	0	79	7	2	27	120	11	83	5	0	334
9. Professional Fees	0	0	0	0	0	0	0	454	0	0	0	454
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	4,995	4,995
11. Travel	893	0	893	49	12	5	28	89	11	15	21	1,123
12. Utilities	0	0	0	0	0	0	0	0	3,333	0	375	3,708
13. Renovations and Alterations	0	0	0	0	0	0	0	0	81	0	488	569
14. Externally Contracted Services	81	0	81	0	100	0	0	0	466	0	0	647
15. Scholarships, Bursaries, etc.	0	0	0	0	0	5,555	0	0	0	0	0	5,555
16. Debt Repayments	0	0	0	0	0	0	0	0	382	0	587	969
17. Interest	0	0	0	0	0	0	0	0	0	0	1,803	1,803
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	27,590	0	0	27,590
19. Other Operational Expenditures	1,947	0	1,947	338	12	955	77	843	592	336	580	5,680
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	53,689	0	53,689	3,145	5,037	9,418	4,495	5,213	38,310	1,229	12,745	133,281

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Brock University

Object of Expense / Functional Area		Instruction and Research All Excl. Medicine	Instruction and Research Medicine	Instruction and Research Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	26,732	0	26,732	0	0	0	0	0	0	0	26,732
	(ii) Academic Ranks -Part Time	3,224	0	3,224	0	0	0	0	0	0	0	3,224
	(iii) Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
	(iv) Other Instruction & Research -Part Time	2,638	0	2,638	0	0	0	0	0	0	0	2,638
	(v) Other Salaries & Wages - Full Time	4,622	0	4,622	1,900	2,178	2,233	1,884	2,313	3,588	606	19,326
	(vi) Other Salaries & Wages - Part Time	487	0	487	193	160	107	227	166	34	15	1,389
	Total Salaries and Wages	37,703	0	37,703	2,093	2,338	2,340	2,111	2,479	3,622	623	53,309
2.	Employee Benefits	6,509	0	6,509	427	467	437	419	615	937	135	9,946
	Total Salaries and Benefits	44,212	0	44,212	2,520	2,805	2,777	2,530	3,094	4,559	758	63,255
3.	Library Acquisitions	0	0	0	0	1,912	0	0	0	0	0	1,912
4.	Equipment and Furniture Purchases	707	0	707	30	33	6	879	59	15	3	1,732
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	757	524	873	0	2,154
6.	Printing and Duplicating	488	0	488	185	0	87	9	95	2	101	967
7.	Materials and Supplies	342	0	342	16	37	6	95	44	323	11	874
8.	Communications	77	0	77	7	2	27	120	11	83	5	332
9.	Professional Fees	0	0	0	0	0	0	0	454	0	0	454
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	526	0	526	49	12	5	28	89	11	15	735
12.	Utilities	0	0	0	0	0	0	0	0	3,333	0	3,333
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	81	0	81
14.	Externally Contracted Services	22	0	22	0	100	0	0	0	466	0	588
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	3,721	0	0	0	0	3,721
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	1,822	0	1,822	338	12	955	77	843	592	311	4,950
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	48,196	0	48,196	3,145	4,913	7,584	4,495	5,213	10,338	1,204	85,088

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Brock University

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine (1)	Instruction and Research: Medicine (2)	Instruction and Research: Sub-total (3)	Academic Support (4)	Library (5)	Student Services (6)	Central Comput. and Commun. (7)	Admin. & General (8)	Physical Plant (9)	External Relations (10)	Total (11)
1. Salaries and Wages:											
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions	0	0	0	0	124	0	0	0	0	0	124
4. Equipment and Furniture Purchases	85	0	85	0	0	0	0	0	0	0	85
5. Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8. Communications	0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	0	0	0	0	0	0	0	0	0	0	0
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	1,834	0	0	0	0	1,834
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	25	25
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	85	0	85	0	124	1,834	0	0	0	25	2,068

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Brock University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	2,018	0	0	0	2,018	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	2,051	0	0	0	2,051	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	(33)	0	0	0	(33)	0	0	0	0
5. Balance - Beginning of Year	0	0	2,051	0	0	0	2,051	0	0	0	0
6. Balance -End of Year	0	0	2,018	0	0	0	2,018	0	0	0	0

CARLETON

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Carleton University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	165,840	0	14,951	0	46,214	10,891	14,188	252,084	12,227
2. Total Expense	157,026	0	12,438	0	40,514	3,471	16,184	229,633	0
3. Lump Sum Payments	144	0	0	0	0	0	0	144	0
4. Net Revenue (Expense)	8,670	0	2,513	0	5,700	7,420	(1,996)	22,307	12,227
5. Interfund Transfers	(1,317)	0	(368)	0	2,717	(5,430)	1,452	(2,946)	2,946
6. Net Variation in Appropriations	(3,452)	3,456	(463)	459	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	3,901	3,456	1,682	459	8,417	1,990	(544)	19,361	15,173
8. Net Reconciling Items	(45,767)	0	(540)	0	(7,037)	(1,983)	223	(55,104)	(146)
9. Balance - Beginning of the Year per Financial Statements	(30,891)	17,153	(5,148)	115	4,350	18	55,677	41,274	38,521
10. Balance - End of the Yearper Financial Statements	(72,757)	20,609	(4,006)	574	5,730	25	55,356	5,531	53,548

Distribution of Balance - End of the Year									
11. Unrestricted	(72,757)	0	(4,006)	0	0	0	(314)	(77,077)	0
12. Internally Restricted	0	20,609	0	574	5,730	25	0	26,938	0
13. Investment in Capital Assets	0	0	0	0	0	0	55,670	55,670	0
14. Externally Restricted	0	0	0	0	0	0	0	0	53,548
Total	(72,757)	20,609	(4,006)	574	5,730	25	55,356	5,531	53,548

Table 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE
(in thousands of dollars)

Carleton University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	75,621	0	75,621	0	0	0	0	0	0	75,621	0
(ii) Non-Formula Grants	9,847	0	9,847	224	0	0	0	0	5,989	16,060	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	256	4,925	5,181	0
b) Other Ontario Government Grants and Contracts	44	0	44	0	2,117	0	2,117	0	0	2,161	0
Total Ontario Grants and Contracts	85,512	0	85,512	224	2,117	0	2,117	256	10,914	99,023	0
c) Federal	374	0	374	0	22,603	0	22,603	0	0	22,977	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	1,434	0	1,434	0	0	1,434	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	67,825	0	67,825	0	0	0	0	0	0	67,825	0
b) Miscellaneous Fees	4,839	0	4,839	4,688	0	0	0	0	0	9,527	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	1,655	0	1,655	0	5,101	0	5,101	8,032	125	14,913	413
5. Sales of Services and Products	0	0	0	7,080	0	0	0	0	0	7,080	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	11,814
b) Other Investment Income	2,208	0	2,208	0	0	0	0	2,603	3,119	7,930	0
7. Miscellaneous	3,239	188	3,427	2,959	14,959	0	14,959	0	30	21,375	0
Total	165,652	188	165,840	14,951	46,214	0	46,214	10,891	14,188	252,084	12,227

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Carleton University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	83,776	0	83,776	11,644	10,845	17,047	5,526	8,360	16,883	2,945	0	157,026
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	12,438	12,438
Sponsored Research	40,514	0	40,514	0	0	0	0	0	0	0	0	40,514
Trust	433	0	433	0	0	2,705	0	0	0	333	0	3,471
Capital	0	0	0	0	0	0	0	0	16,184	0	0	16,184
Total	124,723	0	124,723	11,644	10,845	19,752	5,526	8,360	33,067	3,278	12,438	229,633

Table 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Carleton University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	51,819	0	51,819	0	14	0	14	0	0	51,833
(ii)	Other Instruction & Research	8,062	0	8,062	0	8,454	0	8,454	433	0	16,949
(iii)	Other Salaries & Wages	38,960	0	38,960	1,968	3,530	0	3,530	129	0	44,587
	Total Salaries and Wages	98,841	0	98,841	1,968	11,998	0	11,998	562	0	113,369
2.	Employee Benefits	17,874	0	17,874	541	801	0	801	27	0	19,243
	Total Salaries and Benefits	116,715	0	116,715	2,509	12,799	0	12,799	589	0	132,612
3.	Library Acquisitions	3,765	0	3,765	0	0	0	0	0	0	3,765
4.	Equipment and Furniture Purchases	4,676	0	4,676	634	2,305	0	2,305	49	0	7,664
5.	Equipment Rental and Maintenance	1,840	0	1,840	1,017	153	0	153	0	692	3,702
6.	Printing and Duplicating	53	0	53	0	649	0	649	0	0	702
7.	Materials and Supplies	444	0	444	60	677	0	677	0	0	1,181
8.	Communications	900	0	900	579	44	0	44	0	0	1,523
9.	Professional Fees	1,304	0	1,304	73	2,778	0	2,778	0	0	4,155
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11.	Travel	724	0	724	14	5,152	0	5,152	0	0	5,890
12.	Utilities	5,086	0	5,086	1,729	6	0	6	0	0	6,821
13.	Renovations and Alterations	2,238	0	2,238	641	104	0	104	0	3,352	6,335
14.	Externally Contracted Services	1,464	0	1,464	451	257	0	257	2,659	0	4,831
15.	Scholarships, Bursaries, etc.	11,807	0	11,807	0	0	0	0	0	0	11,807
16.	Debt Repayments	15	0	15	114	0	0	0	0	0	129
17.	Interest	13	0	13	1,963	0	0	0	0	0	1,976
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	12,140	12,140
19.	Other Operational Expenditures	9,844	0	9,844	2,390	15,590	0	15,590	174	0	27,998
20.	Internal Cost Allocations	(264)	0	(264)	264	0	0	0	0	0	0
21.	External Cost Recoveries	(3,598)	0	(3,598)	0	0	0	0	0	0	(3,598)
	Total	157,026	0	157,026	12,438	40,514	0	40,514	3,471	16,184	229,633

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Carleton University

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	51,833	0	51,833	0	0	0	0	0	0	0	0	51,833
(ii) Other Instruction & Research	16,949	0	16,949	0	0	0	0	0	0	0	0	16,949
(iii) Other Salaries & Wages	13,887	0	13,887	6,066	5,561	2,985	2,971	4,657	4,859	1,633	1,968	44,587
Total Salaries and Wages	82,669	0	82,669	6,066	5,561	2,985	2,971	4,657	4,859	1,633	1,968	113,369
2. Employee Benefits	11,434	0	11,434	2,393	1,009	581	591	1,325	1,039	330	541	19,243
Total Salaries and Benefits	94,103	0	94,103	8,459	6,570	3,566	3,562	5,982	5,898	1,963	2,509	132,612
3. Library Acquisitions	0	0	0	0	3,765	0	0	0	0	0	0	3,765
4. Equipment and Furniture Purchases	4,114	0	4,114	964	203	42	1,218	147	262	80	634	7,664
5. Equipment Rental and Maintenance	153	0	153	67	11	268	383	18	1,765	20	1,017	3,702
6. Printing and Duplicating	649	0	649	46	0	0	7	0	0	0	0	702
7. Materials and Supplies	677	0	677	114	6	0	18	204	80	22	60	1,181
8. Communications	44	0	44	348	17	25	2	346	0	162	579	1,523
9. Professional Fees	2,778	0	2,778	76	0	609	317	238	16	48	73	4,155
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	5,461	0	5,461	162	26	18	24	131	34	0	14	5,890
12. Utilities	6	0	6	0	0	0	0	0	5,086	0	1,729	6,821
13. Renovations and Alterations	104	0	104	0	0	0	0	0	5,590	0	641	6,335
14. Externally Contracted Services	257	0	257	0	0	2,659	0	0	1,464	0	451	4,831
15. Scholarships, Bursaries, etc.	0	0	0	0	0	11,807	0	0	0	0	0	11,807
16. Debt Repayments	0	0	0	0	0	15	0	0	0	0	114	129
17. Interest	0	0	0	0	0	13	0	0	0	0	1,963	1,976
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	12,140	0	0	12,140
19. Other Operational Expenditures	17,155	0	17,155	1,388	247	2,013	432	1,521	1,869	983	2,390	27,998
20. Internal Cost Allocations	(264)	0	(264)	0	0	0	0	0	0	0	264	0
21. External Cost Recoveries	(514)	0	(514)	0	0	(1,283)	(437)	(227)	(1,137)	0	0	(3,598)
Total	124,723	0	124,723	11,644	10,845	19,752	5,526	8,360	33,067	3,278	12,438	229,833

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Carleton University

Functional Area Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	48,408	0	48,408	0	0	0	0	0	0	0	48,408
(ii)	Academic Ranks -Part Time	3,411	0	3,411	0	0	0	0	0	0	0	3,411
(iii)	Other Instruction & Research -Full Time	178	0	178	0	0	0	0	0	0	0	178
(iv)	Other Instruction & Research -Part Time	7,884	0	7,884	0	0	0	0	0	0	0	7,884
(v)	Other Salaries & Wages - Full Time	10,289	0	10,289	5,575	5,181	2,492	2,817	4,363	4,529	1,422	36,668
(vi)	Other Salaries & Wages - Part Time	68	0	68	491	380	460	154	294	330	115	2,292
	Total Salaries and Wages	70,238	0	70,238	6,066	5,561	2,952	2,971	4,657	4,859	1,537	98,841
2.	Employee Benefits	10,633	0	10,633	2,393	1,009	573	591	1,325	1,039	311	17,874
	Total Salaries and Benefits	80,871	0	80,871	8,459	6,570	3,525	3,562	5,982	5,898	1,848	116,715
3.	Library Acquisitions	0	0	0	0	3,765	0	0	0	0	0	3,765
4.	Equipment and Furniture Purchases	1,809	0	1,809	964	203	42	1,218	147	262	31	4,676
5.	Equipment Rental and Maintenance	0	0	0	67	11	268	383	18	1,073	20	1,840
6.	Printing and Duplicating	0	0	0	46	0	0	7	0	0	0	53
7.	Materials and Supplies	0	0	0	114	6	0	18	204	80	22	444
8.	Communications	0	0	0	348	17	25	2	346	0	162	900
9.	Professional Fees	0	0	0	76	0	609	317	238	16	48	1,304
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	309	0	309	182	26	18	24	131	34	0	724
12.	Utilities	0	0	0	0	0	0	0	0	5,086	0	5,086
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	2,238	0	2,238
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	1,464	0	1,464
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	11,807	0	0	0	0	11,807
16.	Debt Repayments	0	0	0	0	0	15	0	0	0	0	15
17.	Interest	0	0	0	0	0	13	0	0	0	0	13
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	1,565	0	1,565	1,388	247	2,008	432	1,521	1,869	814	9,844
20.	Internal Cost Allocations	(264)	0	(264)	0	0	0	0	0	0	0	(264)
21.	External Cost Recoveries	(514)	0	(514)	0	0	(1,283)	(437)	(227)	(1,137)	0	(3,598)
	Total	83,776	0	83,776	11,644	10,845	17,047	5,526	8,360	16,883	2,945	157,026

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Carleton University

Functional Area Object of Expense	Instruction and Research All Excl. Medicine	Instruction and Research Medicine	Instruction and Research Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	433	0	433	0	0	0	0	0	0	0	433
(iii) Other Salaries & Wages	0	0	0	0	0	33	0	0	0	96	129
Total Salaries and Wages	433	0	433	0	0	33	0	0	0	96	562
2. Employee Benefits	0	0	0	0	0	8	0	0	0	19	27
Total Salaries and Benefits	433	0	433	0	0	41	0	0	0	115	589
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	49	49
5. Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8. Communications	0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	0	0	0	0	0	0	0	0	0	0	0
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	2,659	0	0	0	0	2,659
15. Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	0	0	0	0	0	5	0	0	0	169	174
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	433	0	433	0	0	2,705	0	0	0	333	3,471

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Carleton University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	1,480	3,792	10,013	69	0	0	15,354	459	0	0	459
2. Deduct: Expenses Included in this Year's Operations	1,729	2,944	7,213	12	0	0	11,898	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	(249)	848	2,800	57	0	0	3,456	459	0	0	459
5. Balance - Beginning of Year	1,682	4,094	11,146	231	0	0	17,153	115	0	0	115
6. Balance -End of Year	1,433	4,942	13,946	288	0	0	20,609	574	0	0	574

GUELPH

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

University of Guelph

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	202,786	0	56,386	0	106,338	21,421	18,761	405,692	1,184
2. Total Expense	191,712	0	45,978	0	112,977	8,212	36,187	395,066	0
3. Lump Sum Payments	455	0	0	0	143	23	0	621	0
4. Net Revenue (Expense)	10,619	0	10,408	0	(6,782)	13,186	(17,426)	10,005	1,184
5. Interfund Transfers	(11,278)	0	(4,452)	0	(2,241)	(1,029)	14,738	(4,262)	4,262
6. Net Variation in Appropriations	(9,392)	9,392	(3,923)	3,923	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(10,051)	9,392	2,033	3,923	(9,023)	12,157	(2,688)	5,743	5,446
8. Net Reconciling Items	12,251	0	(794)	0	2,692	(3,618)	7,296	17,827	72
9. Balance - Beginning of the Year per Financial Statements	(8,345)	33,876	2,312	2,002	8,533	8,304	47,915	94,597	104,422
10. Balance - End of the Yearper Financial Statements	(6,145)	43,268	3,551	5,925	2,202	16,843	52,523	118,167	109,940

Distribution of Balance - End of the Year									
11. Unrestricted	(6,145)	0	2,246	0	0	0	0	(3,899)	0
12. Internally Restricted	0	43,268	0	5,925	2,202	16,843	1,549	69,787	20,245
13. Investment in Capital Assets	0	0	1,305	0	0	0	50,974	52,279	0
14. Externally Restricted	0	0	0	0	0	0	0	0	89,695
Total	(6,145)	43,268	3,551	5,925	2,202	16,843	52,523	118,167	109,940

Table 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

University of Guelph

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	85,281	0	85,281	0	0	0	0	0	0	85,281	0
(ii) Non-Formula Grants	15,686	0	15,686	299	0	0	0	516	12,473	28,974	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	440	0	440	(122)
b) Other Ontario Government Grants and Contracts	8,453	4,448	12,901	0	54,867	0	54,867	816	0	68,584	0
Total Ontario Grants and Contracts	109,420	4,448	113,868	299	54,867	0	54,867	1,772	12,473	183,279	(122)
c) Federal	0	0	0	0	30,485	0	30,485	382	0	30,867	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	389	0	389	0	0	389	0
f) Foreign	0	0	0	0	535	0	535	0	0	535	0
2. Fees											
a) Tuition Fees	62,612	4,706	67,318	0	0	0	0	0	0	67,318	0
b) Miscellaneous Fees	4,297	237	4,534	21,349	0	0	0	0	0	25,883	0
3. Borrowings	0	0	0	0	0	0	0	0	3,500	3,500	0
4. Donations and Non-Government Grants and Contracts	3,633	0	3,633	0	20,062	0	20,062	6,425	0	30,120	2,545
5. Sales of Services and Products	0	0	0	32,403	0	0	0	0	0	32,403	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	(1,456)
b) Other Investment Income	1,941	2	1,943	1	0	0	0	8,046	2,778	12,768	0
7. Miscellaneous	9,290	2,200	11,490	2,334	0	0	0	4,796	10	18,630	217
Total	191,193	11,593	202,786	56,386	106,338	0	106,338	21,421	18,761	405,692	1,184

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Guelph

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	107,433	0	107,433	6,563	8,992	14,679	6,308	5,235	24,440	4,311	0	177,961
Other (Non-Credit)	13,751	0	13,751	0	0	0	0	0	0	0	0	13,751
Ancillary	0	0	0	0	0	0	0	0	0	0	45,978	45,978
Sponsored Research	112,977	0	112,977	0	0	0	0	0	0	0	0	112,977
Trust	2,583	0	2,583	0	160	5,106	0	0	363	0	0	8,212
Capital	0	0	0	0	0	0	0	0	36,187	0	0	36,187
Total	236,744	0	236,744	6,563	9,152	19,785	6,308	5,235	60,990	4,311	45,978	395,066

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Guelph

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	52,623	1,192	53,815	0	7,557	0	7,557	101	0	61,473
(ii)	Other Instruction & Research	6,720	1,756	8,476	0	10,333	0	10,333	322	0	19,131
(iii)	Other Salaries & Wages	57,928	5,093	63,021	10,976	34,643	0	34,643	733	0	109,373
	Total Salaries and Wages	117,271	8,041	125,312	10,976	52,533	0	52,533	1,156	0	189,977
2.	Employee Benefits	18,637	1,259	19,896	1,925	7,067	0	7,067	133	0	29,021
	Total Salaries and Benefits	135,908	9,300	145,208	12,901	59,600	0	59,600	1,289	0	218,998
3.	Library Acquisitions	4,117	22	4,139	0	2	0	2	160	0	4,301
4.	Equipment and Furniture Purchases	5,750	426	6,176	1,123	20,743	0	20,743	24	1,502	29,568
5.	Equipment Rental and Maintenance	1,975	236	2,211	444	1,628	0	1,628	11	0	4,294
6.	Printing and Duplicating	1,682	480	2,162	299	708	0	708	157	0	3,326
7.	Materials and Supplies	7,110	1,062	8,172	1,268	11,421	0	11,421	480	0	21,341
8.	Communications	2,897	286	3,183	475	1,013	0	1,013	55	0	4,726
9.	Professional Fees	2,003	66	2,069	631	842	0	842	174	0	3,716
10.	Costs of Goods Sold	0	0	0	11,102	0	0	0	0	0	11,102
11.	Travel	2,834	438	3,272	155	3,993	0	3,993	614	0	8,034
12.	Utilities	7,635	218	7,853	4,953	886	0	886	8	0	13,700
13.	Renovations and Alterations	0	0	0	1,456	4,703	0	4,703	355	2,870	9,384
14.	Externally Contracted Services	4,160	1,085	5,245	1,528	3,419	0	3,419	381	0	10,573
15.	Scholarships, Bursaries, etc.	7,123	1	7,124	0	1,547	0	1,547	5,106	0	13,777
16.	Debt Repayments	0	1	1	1,538	0	0	0	0	1,062	2,601
17.	Interest	0	1	1	3,076	0	0	0	0	134	3,211
18.	Building, Land and Site Services	56	5	61	10	23	0	23	0	30,619	30,713
19.	Other Operational Expenditures	7,262	1,778	9,040	1,486	7,061	0	7,061	50	0	17,637
20.	Internal Cost Allocations	(3,533)	0	(3,533)	3,533	0	0	0	0	0	0
21.	External Cost Recoveries	(9,018)	(1,654)	(10,672)	0	(4,612)	0	(4,612)	(652)	0	(15,936)
	Total	177,961	13,751	191,712	45,978	112,977	0	112,977	8,212	36,187	395,066

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Guelph

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine (1)	Instruction and Research: Medicine (2)	Instruction and Research: Sub-total (3)	Academic Support (4)	Library (5)	Student Services (6)	Central Comput. and Commun. (7)	Admin. & General (8)	Physical Plant (9)	External Relations (10)	Ancillary (11)	Total (12)
1. Salaries and Wages:												
(i) Academic Ranks	61,473	0	61,473	0	0	0	0	0	0	0	0	61,473
(ii) Other Instruction & Research	19,131	0	19,131	0	0	0	0	0	0	0	0	19,131
(iii) Other Salaries & Wages	61,816	0	61,816	5,069	3,528	5,977	3,402	3,933	12,152	2,520	10,976	109,373
Total Salaries and Wages	142,420	0	142,420	5,069	3,528	5,977	3,402	3,933	12,152	2,520	10,976	189,977
2. Employee Benefits	20,264	0	20,264	872	732	975	631	823	2,386	413	1,925	29,021
Total Salaries and Benefits	162,684	0	162,684	5,941	4,260	6,952	4,033	4,756	14,538	2,933	12,901	218,998
3. Library Acquisitions	24	0	24	0	4,277	0	0	0	0	0	0	4,301
4. Equipment and Furniture Purchases	23,958	0	23,958	262	79	10	1,637	54	2,380	65	1,123	29,568
5. Equipment Rental and Maintenance	2,469	0	2,469	32	206	53	448	66	548	28	444	4,294
6. Printing and Duplicating	2,570	0	2,570	191	0	173	0	19	10	64	299	3,326
7. Materials and Supplies	17,016	0	17,016	215	117	752	36	340	1,524	73	1,268	21,341
8. Communications	2,950	0	2,950	325	76	174	39	165	210	312	475	4,726
9. Professional Fees	1,529	0	1,529	10	50	69	129	978	42	278	631	3,716
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	11,102	11,102
11. Travel	6,440	0	6,440	290	59	540	48	286	76	140	155	8,034
12. Utilities	1,104	0	1,104	0	0	0	0	0	7,643	0	4,953	13,700
13. Renovations and Alterations	4,703	0	4,703	0	0	0	0	0	3,225	0	1,456	9,384
14. Externally Contracted Services	5,751	0	5,751	402	23	1,607	5	120	701	436	1,528	10,573
15. Scholarships, Bursaries, etc.	1,548	0	1,548	0	0	12,229	0	0	0	0	0	13,777
16. Debt Repayments	1	0	1	0	0	0	0	0	1,062	0	1,538	2,601
17. Interest	1	0	1	0	0	0	0	0	134	0	3,076	3,211
18. Building, Land and Site Services	28	0	28	0	0	0	0	0	30,675	0	10	30,713
19. Other Operational Expenditures	14,531	0	14,531	182	372	2	0	690	253	121	1,486	17,637
20. Internal Cost Allocations	0	0	0	0	0	0	0	(1,555)	(1,978)	0	3,533	0
21. External Cost Recoveries	(10,563)	0	(10,563)	(1,287)	(367)	(2,776)	(67)	(684)	(53)	(139)	0	(15,936)
Total	236,744	0	236,744	6,563	9,152	19,785	6,308	5,235	60,990	4,311	45,978	395,066

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

University of Guelph

Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	48,249	0	48,249	0	0	0	0	0	0	0	48,249
(ii) Academic Ranks -Part Time	4,374	0	4,374	0	0	0	0	0	0	0	4,374
(iii) Other Instruction & Research -Full Time	277	0	277	0	0	0	0	0	0	0	277
(iv) Other Instruction & Research -Part Time	6,443	0	6,443	0	0	0	0	0	0	0	6,443
(v) Other Salaries & Wages - Full Time	17,612	0	17,612	4,216	3,265	4,355	3,174	3,613	11,696	2,160	50,091
(vi) Other Salaries & Wages - Part Time	3,735	0	3,735	853	263	1,622	228	320	456	360	7,837
Total Salaries and Wages	80,690	0	80,690	5,069	3,528	5,977	3,402	3,933	12,152	2,520	117,271
2. Employee Benefits	11,805	0	11,805	872	732	975	631	823	2,386	413	18,637
Total Salaries and Benefits	92,495	0	92,495	5,941	4,260	6,952	4,033	4,756	14,538	2,933	135,908
3. Library Acquisitions	0	0	0	0	4,117	0	0	0	0	0	4,117
4. Equipment and Furniture Purchases	2,765	0	2,765	262	79	10	1,637	54	878	65	5,750
5. Equipment Rental and Maintenance	594	0	594	32	206	53	448	66	548	28	1,975
6. Printing and Duplicating	1,225	0	1,225	191	0	173	0	19	10	64	1,682
7. Materials and Supplies	4,053	0	4,053	215	117	752	36	340	1,524	73	7,110
8. Communications	1,596	0	1,596	325	76	174	39	165	210	312	2,897
9. Professional Fees	447	0	447	10	50	69	129	978	42	278	2,003
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	1,395	0	1,395	290	59	540	48	286	76	140	2,834
12. Utilities	0	0	0	0	0	0	0	0	7,635	0	7,635
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	866	0	866	402	23	1,607	5	120	701	436	4,160
15. Scholarships, Bursaries, etc.	0	0	0	0	0	7,123	0	0	0	0	7,123
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	56	0	56
19. Other Operational Expenditures	5,642	0	5,642	182	372	2	0	690	253	121	7,262
20. Internal Cost Allocations	0	0	0	0	0	0	0	(1,555)	(1,978)	0	(3,533)
21. External Cost Recoveries	(3,645)	0	(3,645)	(1,287)	(367)	(2,776)	(67)	(684)	(53)	(139)	(9,018)
Total	107,433	0	107,433	6,563	8,992	14,679	6,308	5,235	24,440	4,311	177,961

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

University of Guelph

Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	101	0	101	0	0	0	0	0	0	0	101
(ii) Other Instruction & Research	322	0	322	0	0	0	0	0	0	0	322
(iii) Other Salaries & Wages	733	0	733	0	0	0	0	0	0	0	733
Total Salaries and Wages	1,156	0	1,156	0	0	0	0	0	0	0	1,156
2. Employee Benefits	133	0	133	0	0	0	0	0	0	0	133
Total Salaries and Benefits	1,289	0	1,289	0	0	0	0	0	0	0	1,289
3. Library Acquisitions	0	0	0	0	160	0	0	0	0	0	160
4. Equipment and Furniture Purchases	24	0	24	0	0	0	0	0	0	0	24
5. Equipment Rental and Maintenance	11	0	11	0	0	0	0	0	0	0	11
6. Printing and Duplicating	157	0	157	0	0	0	0	0	0	0	157
7. Materials and Supplies	480	0	480	0	0	0	0	0	0	0	480
8. Communications	55	0	55	0	0	0	0	0	0	0	55
9. Professional Fees	174	0	174	0	0	0	0	0	0	0	174
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	614	0	614	0	0	0	0	0	0	0	614
12. Utilities	0	0	0	0	0	0	0	0	8	0	8
13. Renovations and Alterations	0	0	0	0	0	0	0	0	355	0	355
14. Externally Contracted Services	381	0	381	0	0	0	0	0	0	0	381
15. Scholarships, Bursaries, etc.	0	0	0	0	0	5,106	0	0	0	0	5,106
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	50	0	50	0	0	0	0	0	0	0	50
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	(652)	0	(652)	0	0	0	0	0	0	0	(652)
Total	2,583	0	2,583	0	160	5,106	0	0	363	0	8,212

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Guelph

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements (1)	Purchase Order Commitments (2)	Budget Appropriations (3)	Self Insurance (4)	Unexpended Pension Contributions (5)	Other (6)	Total (7)	Repairs, Renovations, & Replacements (8)	Purchase Order Commitments (9)	Other (10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	4,081	100	3,211	2,000	9,392	3,923	0	0	3,923
4. Net Variation in Appropriations for the Year	0	0	4,081	100	3,211	2,000	9,392	3,923	0	0	3,923
5. Balance - Beginning of Year	0	0	3,814	400	27,662	2,000	33,876	2,002	0	0	2,002
6. Balance -End of Year	0	0	7,895	500	30,873	4,000	43,268	5,925	0	0	5,925

LAKEHEAD

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Lakehead University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	56,935	0	13,695	0	5,803	1,054	2,896	80,383	345
2. Total Expense	58,125	0	11,434	0	5,808	1,687	1,761	78,815	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(1,190)	0	2,261	0	(5)	(633)	1,135	1,568	345
5. Interfund Transfers	(312)	0	(627)	0	762	171	0	(6)	6
6. Net Variation in Appropriations	1,755	(1,755)	(1,620)	1,620	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UC Report	253	(1,755)	14	1,620	757	(462)	1,135	1,562	351
8. Net Reconciling Items	(253)	0	(14)	0	(77)	(15)	(703)	(1,062)	(107)
9. Balance - Beginning of the Year per Financial Statements	0	(7,204)	0	(1,726)	(315)	1,199	200	(7,846)	11,236
10. Balance - End of the Yearper Financial Statements	0	(8,959)	0	(106)	365	722	632	(7,346)	11,480

Distribution of Balance - End of the Year									
11. Unrestricted	0	0	0	0	0	0	0	0	0
12. Internally Restricted	0	(8,959)	0	(106)	365	722	282	(7,696)	0
13. Investment in Capital Assets	0	0	0	0	0	0	350	350	0
14. Externally Restricted	0	0	0	0	0	0	0	0	11,480
Total	0	(8,959)	0	(106)	365	722	632	(7,346)	11,480

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

Lakehead University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	22,657	0	22,657	0	0	0	0	0	0	22,657	0
(ii) Non-Formula Grants	7,446	0	7,446	88	168	0	168	25	615	8,342	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	67	1,546	1,613	0
b) Other Ontario Government Grants and Contracts	417	0	417	0	1,649	0	1,649	5	224	2,295	0
Total Ontario Grants and Contracts	30,520	0	30,520	88	1,817	0	1,817	97	2,385	34,907	0
c) Federal	105	90	195	0	3,295	0	3,295	165	0	3,655	0
d) Municipal	0	0	0	0	2	0	2	0	0	2	0
e) Other Provinces	0	0	0	0	40	0	40	0	0	40	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	22,617	191	22,808	0	0	0	0	0	0	22,808	0
b) Miscellaneous Fees	1,479	0	1,479	0	0	0	0	0	0	1,479	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	1,009	4	1,013	0	514	0	514	217	442	2,186	247
5. Sales of Services and Products	0	0	0	13,440	0	0	0	0	0	13,440	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	486	0	486	98
b) Other Investment Income	76	0	76	167	0	0	0	34	69	346	0
7. Miscellaneous	353	491	844	0	135	0	135	55	0	1,034	0
Total	56,159	776	56,935	13,695	5,803	0	5,803	1,054	2,896	80,383	345

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Lakehead University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	31,578	0	31,578	2,162	3,539	4,476	1,852	5,274	7,572	572	0	57,025
Other (Non-Credit)	1,100	0	1,100	0	0	0	0	0	0	0	0	1,100
Ancillary	0	0	0	0	0	0	0	0	0	0	11,434	11,434
Sponsored Research	5,808	0	5,808	0	0	0	0	0	0	0	0	5,808
Trust	0	0	0	59	0	1,628	0	0	0	0	0	1,687
Capital	0	0	0	0	0	0	0	0	1,761	0	0	1,761
Total	38,486	0	38,486	2,221	3,539	6,104	1,852	5,274	9,333	572	11,434	78,815

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Lakehead University

Fund		General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	20,189	4	20,193	0	109	0	109	0	0	20,302
(ii)	Other Instruction & Research	2,810	164	2,974	0	1,392	0	1,392	0	0	4,366
(iii)	Other Salaries & Wages	13,891	601	14,492	1,735	268	0	268	32	0	16,527
	Total Salaries and Wages	36,890	769	37,659	1,735	1,769	0	1,769	32	0	41,195
2.	Employee Benefits	6,399	72	6,471	252	160	0	160	3	0	6,886
	Total Salaries and Benefits	43,289	841	44,130	1,987	1,929	0	1,929	35	0	48,081
3.	Library Acquisitions	1,580	11	1,591	0	17	0	17	0	0	1,608
4.	Equipment and Furniture Purchases	1,416	4	1,420	49	1,207	0	1,207	6	125	2,807
5.	Equipment Rental and Maintenance	1,305	13	1,318	941	41	0	41	0	0	2,300
6.	Printing and Duplicating	450	16	466	29	49	0	49	0	0	544
7.	Materials and Supplies	1,777	210	1,987	176	742	0	742	4	1	2,910
8.	Communications	571	10	581	25	45	0	45	0	0	651
9.	Professional Fees	0	0	0	0	414	0	414	0	0	414
10.	Costs of Goods Sold	0	0	0	5,927	0	0	0	0	0	5,927
11.	Travel	1,346	160	1,506	11	887	0	887	12	4	2,420
12.	Utilities	2,044	12	2,056	429	3	0	3	0	0	2,488
13.	Renovations and Alterations	0	0	0	73	238	0	238	0	1,625	1,936
14.	Externally Contracted Services	0	0	0	177	0	0	0	0	0	177
15.	Scholarships, Bursaries, etc.	1,952	10	1,962	0	194	0	194	1,628	0	3,784
16.	Debt Repayments	0	0	0	1,441	0	0	0	0	0	1,441
17.	Interest	0	0	0	66	0	0	0	0	0	66
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	1,865	355	2,220	176	42	0	42	0	6	2,444
20.	Internal Cost Allocations	51	20	71	(73)	0	0	0	2	0	0
21.	External Cost Recoveries	(621)	(562)	(1,183)	0	0	0	0	0	0	(1,183)
	Total	57,025	1,100	58,125	11,434	5,808	0	5,808	1,687	1,761	78,815

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Lakehead University

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	20,302	0	20,302	0	0	0	0	0	0	0	0	20,302
(ii) Other Instruction & Research	4,366	0	4,366	0	0	0	0	0	0	0	0	4,366
(iii) Other Salaries & Wages	3,066	0	3,066	1,364	1,553	1,646	714	3,141	3,040	268	1,735	16,527
Total Salaries and Wages	27,734	0	27,734	1,364	1,553	1,646	714	3,141	3,040	268	1,735	41,195
2. Employee Benefits	4,473	0	4,473	92	308	262	150	615	692	42	252	6,886
Total Salaries and Benefits	32,207	0	32,207	1,456	1,861	1,908	864	3,756	3,732	310	1,987	48,081
3. Library Acquisitions	28	0	28	0	1,580	0	0	0	0	0	0	1,608
4. Equipment and Furniture Purchases	1,523	0	1,523	16	20	72	577	73	459	18	49	2,807
5. Equipment Rental and Maintenance	142	0	142	69	29	31	192	187	709	0	941	2,300
6. Printing and Duplicating	304	0	304	44	7	31	1	76	5	47	29	544
7. Materials and Supplies	1,584	0	1,584	199	7	237	183	383	42	99	176	2,910
8. Communications	274	0	274	18	17	24	9	28	249	7	25	651
9. Professional Fees	414	0	414	0	0	0	0	0	0	0	0	414
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	5,927	5,927
11. Travel	1,631	0	1,631	198	14	311	12	151	10	82	11	2,420
12. Utilities	15	0	15	0	0	0	0	0	2,044	0	429	2,488
13. Renovations and Alterations	238	0	238	0	0	0	0	0	1,625	0	73	1,936
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	177	177
15. Scholarships, Bursaries, etc.	204	0	204	0	0	3,580	0	0	0	0	0	3,784
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	1,441	1,441
17. Interest	0	0	0	0	0	0	0	0	0	0	66	66
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	710	0	710	230	4	123	14	634	526	27	176	2,444
20. Internal Cost Allocations	20	0	20	0	0	0	0	0	53	0	(73)	0
21. External Cost Recoveries	(808)	0	(808)	(9)	0	(213)	0	(14)	(121)	(18)	0	(1,183)
Total	38,486	0	38,486	2,221	3,539	6,104	1,852	5,274	9,333	572	11,434	78,815

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Lakehead University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	18,082	0	18,082	0	0	0	0	0	0	0	18,082
	(ii) Academic Ranks -Part Time	2,107	0	2,107	0	0	0	0	0	0	0	2,107
	(iii) Other Instruction & Research -Full Time	1,464	0	1,464	0	0	0	0	0	0	0	1,464
	(iv) Other Instruction & Research -Part Time	1,346	0	1,346	0	0	0	0	0	0	0	1,346
	(v) Other Salaries & Wages - Full Time	1,533	0	1,533	1,260	1,474	1,279	658	2,961	2,686	206	12,057
	(vi) Other Salaries & Wages - Part Time	664	0	664	72	79	367	56	180	354	62	1,834
	Total Salaries and Wages	25,196	0	25,196	1,332	1,553	1,646	714	3,141	3,040	268	36,890
2.	Employee Benefits	4,241	0	4,241	89	308	262	150	615	692	42	6,399
	Total Salaries and Benefits	29,437	0	29,437	1,421	1,861	1,908	864	3,756	3,732	310	43,289
3.	Library Acquisitions	0	0	0	0	1,580	0	0	0	0	0	1,580
4.	Equipment and Furniture Purchases	312	0	312	10	20	72	577	73	334	18	1,416
5.	Equipment Rental and Maintenance	88	0	88	69	29	31	192	187	709	0	1,305
6.	Printing and Duplicating	239	0	239	44	7	31	1	76	5	47	450
7.	Materials and Supplies	632	0	632	195	7	237	183	383	41	99	1,777
8.	Communications	219	0	219	18	17	24	9	28	249	7	571
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	584	0	584	186	14	311	12	151	6	82	1,346
12.	Utilities	0	0	0	0	0	0	0	0	2,044	0	2,044
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,952	0	0	0	0	1,952
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	313	0	313	230	4	123	14	634	520	27	1,865
20.	Internal Cost Allocations	0	0	0	(2)	0	0	0	0	53	0	51
21.	External Cost Recoveries	(246)	0	(246)	(9)	0	(213)	0	(14)	(121)	(18)	(621)
	Total	31,578	0	31,578	2,162	3,539	4,476	1,852	5,274	7,572	572	57,025

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Lakehead University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	0	0	0	32	0	0	0	0	0	0	32
	Total Salaries and Wages	0	0	0	32	0	0	0	0	0	0	32
2.	Employee Benefits	0	0	0	3	0	0	0	0	0	0	3
	Total Salaries and Benefits	0	0	0	35	0	0	0	0	0	0	35
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	0	0	0	6	0	0	0	0	0	0	6
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	0	0	0	4	0	0	0	0	0	0	4
8.	Communications	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	12	0	0	0	0	0	0	12
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,628	0	0	0	0	1,628
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	2	0	0	0	0	0	0	2
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	59	0	1,628	0	0	0	0	1,687

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Lakehead University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	75	0	489	0	0	81	645	44	0	1,854	1,898
2. Deduct: Expenses Included in this Year's Operations	104	0	688	0	0	1,608	2,400	251	0	27	278
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	(29)	0	(199)	0	0	(1,527)	(1,755)	(207)	0	1,827	1,620
5. Balance - Beginning of Year	937	0	688	250	0	(9,079)	(7,204)	(21)	0	(1,705)	(1,726)
6. Balance -End of Year	908	0	489	250	0	(10,606)	(8,959)	(228)	0	122	(106)

LAURENTIAN

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Laurentian University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	58,473	0	6,011	0	11,762	2,643	5,146	84,035	180
2. Total Expense	58,177	0	6,264	0	8,431	2,046	2,059	76,977	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	296	0	(253)	0	3,331	597	3,087	7,058	180
5. Interfund Transfers	(856)	0	0	0	268	335	564	311	(311)
6. Net Variation in Appropriations	(872)	872	126	(126)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(1,432)	872	(127)	(126)	3,599	932	3,651	7,369	(131)
8. Net Reconciling Items	(1,407)	0	(193)	0	(2,381)	(192)	(3,616)	(7,789)	0
9. Balance - Beginning of the Year per Financial Statements	(1,163)	702	(431)	665	1,925	582	19,996	22,276	13,194
10. Balance - End of the Yearper Financial Statements	(4,002)	1,574	(751)	539	3,143	1,322	20,031	21,856	13,063

Distribution of Balance - End of the Year	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
11. Unrestricted	(4,002)	0	0	0	0	0	0	(4,002)	0
12. Internally Restricted	0	1,574	(751)	539	3,143	1,322	1,743	7,570	0
13. Investment in Capital Assets	0	0	0	0	0	0	18,288	18,288	0
14. Externally Restricted	0	0	0	0	0	0	0	0	13,063
Total	(4,002)	1,574	(751)	539	3,143	1,322	20,031	21,856	13,063

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
REVENUE
(in thousands of dollars)

Laurentian University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	24,625	0	24,625	0	0	0	0	0	0	24,625	0
(ii) Non-Formula Grants	11,769	0	11,769	0	0	0	0	0	719	12,488	0
(iii) Other MTCU Grants and Contracts	828	0	828	0	13	0	13	308	699	1,848	2
b) Other Ontario Government Grants and Contracts	387	0	387	0	3,687	0	3,687	321	12	4,407	0
Total Ontario Grants and Contracts	37,609	0	37,609	0	3,700	0	3,700	629	1,430	43,368	2
c) Federal	0	0	0	0	3,589	0	3,589	302	0	3,891	0
d) Municipal	0	0	0	0	158	0	158	0	0	158	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	16,739	476	17,215	0	0	0	0	0	0	17,215	0
b) Miscellaneous Fees	874	0	874	2,088	0	0	0	0	0	2,962	0
3. Borrowings	0	0	0	0	0	0	0	0	3,694	3,694	0
4. Donations and Non-Government Grants and Contracts	1,071	0	1,071	0	3,846	0	3,846	1,174	22	6,113	178
5. Sales of Services and Products	0	0	0	3,923	0	0	0	0	0	3,923	0
6. Investment Income											
a) Endowment	0	0	0	0	55	0	55	140	0	195	0
b) Other Investment Income	502	0	502	0	0	0	0	0	0	502	0
7. Miscellaneous	1,202	0	1,202	0	414	0	414	398	0	2,014	0
Total	57,997	476	58,473	6,011	11,762	0	11,762	2,643	5,146	84,035	180

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Laurentian University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	34,601	0	34,601	3,555	3,134	5,264	1,254	3,104	5,630	966	0	57,508
Other (Non-Credit)	669	0	669	0	0	0	0	0	0	0	0	669
Ancillary	0	0	0	0	0	0	0	0	0	0	6,264	6,264
Sponsored Research	8,431	0	8,431	0	0	0	0	0	0	0	0	8,431
Trust	887	0	887	0	0	1,159	0	0	0	0	0	2,046
Capital	0	0	0	0	0	0	0	0	2,059	0	0	2,059
Total	44,588	0	44,588	3,555	3,134	6,423	1,254	3,104	7,689	966	6,264	76,977

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Laurentian University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
						Sponsored Research					
Object of Expense		Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal	Trust	Capital	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	22,696	0	22,696	0	175	0	175	0	0	22,871
(ii)	Other Instruction & Research	307	0	307	0	61	0	61	5	0	373
(iii)	Other Salaries & Wages	15,005	474	15,479	1,311	3,989	0	3,989	348	0	21,127
	Total Salaries and Wages	38,008	474	38,482	1,311	4,225	0	4,225	353	0	44,371
2.	Employee Benefits	6,439	52	6,491	208	506	0	506	54	0	7,259
	Total Salaries and Benefits	44,447	526	44,973	1,519	4,731	0	4,731	407	0	51,630
3.	Library Acquisitions	1,040	0	1,040	0	6	0	6	0	0	1,046
4.	Equipment and Furniture Purchases	1,328	4	1,332	123	906	0	906	82	0	2,443
5.	Equipment Rental and Maintenance	551	0	551	250	13	0	13	9	0	823
6.	Printing and Duplicating	683	13	696	2	119	0	119	20	0	837
7.	Materials and Supplies	1,049	14	1,063	525	1,011	0	1,011	154	0	2,753
8.	Communications	264	7	271	15	74	0	74	4	0	364
9.	Professional Fees	289	2	291	33	342	0	342	29	0	695
10.	Costs of Goods Sold	0	0	0	1,889	0	0	0	0	0	1,889
11.	Travel	1,064	48	1,112	18	1,042	0	1,042	116	0	2,288
12.	Utilities	2,087	0	2,087	487	45	0	45	0	0	2,619
13.	Renovations and Alterations	154	0	154	216	9	0	9	0	0	379
14.	Externally Contracted Services	1,413	0	1,413	303	3	0	3	0	0	1,719
15.	Scholarships, Bursaries, etc.	3,267	0	3,267	0	2	0	2	1,159	0	4,428
16.	Debt Repayments	0	0	0	90	0	0	0	0	0	90
17.	Interest	0	0	0	354	0	0	0	0	0	354
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	2,059	2,059
19.	Other Operational Expenditures	1,125	55	1,180	66	128	0	128	66	0	1,440
20.	Internal Cost Allocations	(374)	0	(374)	374	0	0	0	0	0	0
21.	External Cost Recoveries	(879)	0	(879)	0	0	0	0	0	0	(879)
	Total	57,508	669	58,177	6,264	8,431	0	8,431	2,046	2,059	76,977

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Laurentian University

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine (1)	Instruction and Research: Medicine (2)	Instruction and Research: Sub-total (3)	Academic Support (4)	Library (5)	Student Services (6)	Central Comput. and Commun. (7)	Admin. & General (8)	Physical Plant (9)	External Relations (10)	Ancillary (11)	Total (12)
1. Salaries and Wages:												
(i) Academic Ranks	22,871	0	22,871	0	0	0	0	0	0	0	0	22,871
(ii) Other Instruction & Research	373	0	373	0	0	0	0	0	0	0	0	373
(iii) Other Salaries & Wages	9,549	0	9,549	2,485	1,601	1,522	702	2,066	1,299	592	1,311	21,127
Total Salaries and Wages	32,793	0	32,793	2,485	1,601	1,522	702	2,066	1,299	592	1,311	44,371
2. Employee Benefits	5,322	0	5,322	373	277	223	125	347	279	105	208	7,259
Total Salaries and Benefits	38,115	0	38,115	2,858	1,878	1,745	827	2,413	1,578	697	1,519	51,630
3. Library Acquisitions	6	0	6	0	1,040	0	0	0	0	0	0	1,046
4. Equipment and Furniture Purchases	1,487	0	1,487	306	166	64	156	35	93	13	123	2,443
5. Equipment Rental and Maintenance	32	0	32	8	46	8	9	132	338	0	250	823
6. Printing and Duplicating	480	0	480	119	39	21	2	39	0	135	2	837
7. Materials and Supplies	1,840	0	1,840	81	30	157	8	81	14	17	525	2,753
8. Communications	214	0	214	81	1	7	1	26	0	19	15	364
9. Professional Fees	373	0	373	2	0	0	0	218	66	3	33	695
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	1,889	1,889
11. Travel	1,711	0	1,711	104	4	314	13	106	4	14	18	2,288
12. Utilities	45	0	45	0	0	0	0	0	2,087	0	487	2,619
13. Renovations and Alterations	9	0	9	0	0	0	0	0	154	0	216	379
14. Externally Contracted Services	3	0	3	0	25	0	223	0	1,165	0	303	1,719
15. Scholarships, Bursaries, etc.	2	0	2	0	0	4,426	0	0	0	0	0	4,428
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	90	90
17. Interest	0	0	0	0	0	0	0	0	0	0	354	354
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	2,059	0	0	2,059
19. Other Operational Expenditures	561	0	561	8	38	39	15	487	131	95	66	1,440
20. Internal Cost Allocations	0	0	0	0	0	0	0	(374)	0	0	374	0
21. External Cost Recoveries	(290)	0	(290)	(12)	(133)	(358)	0	(59)	0	(27)	0	(879)
Total	44,588	0	44,588	3,555	3,134	6,423	1,254	3,104	7,689	966	6,264	76,977

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Laurentian University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	20,987	0	20,987	0	0	0	0	0	0	0	20,987
	(ii) Academic Ranks -Part Time	1,709	0	1,709	0	0	0	0	0	0	0	1,709
	(iii) Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
	(iv) Other Instruction & Research -Part Time	307	0	307	0	0	0	0	0	0	0	307
	(v) Other Salaries & Wages - Full Time	3,869	0	3,869	1,727	1,538	932	569	1,775	1,182	503	12,095
	(vi) Other Salaries & Wages - Part Time	869	0	869	758	63	590	133	291	117	89	2,910
	Total Salaries and Wages	27,741	0	27,741	2,485	1,601	1,522	702	2,066	1,299	592	38,008
2.	Employee Benefits	4,710	0	4,710	373	277	223	125	347	279	105	6,439
	Total Salaries and Benefits	32,451	0	32,451	2,858	1,878	1,745	827	2,413	1,578	697	44,447
3.	Library Acquisitions	0	0	0	0	1,040	0	0	0	0	0	1,040
4.	Equipment and Furniture Purchases	495	0	495	306	166	64	156	35	93	13	1,328
5.	Equipment Rental and Maintenance	10	0	10	8	46	8	9	132	338	0	551
6.	Printing and Duplicating	328	0	328	119	39	21	2	39	0	135	683
7.	Materials and Supplies	661	0	661	81	30	157	8	81	14	17	1,049
8.	Communications	129	0	129	81	1	7	1	26	0	19	264
9.	Professional Fees	0	0	0	2	0	0	0	218	66	3	289
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	505	0	505	104	4	314	13	106	4	14	1,064
12.	Utilities	0	0	0	0	0	0	0	0	2,087	0	2,087
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	154	0	154
14.	Externally Contracted Services	0	0	0	0	25	0	223	0	1,165	0	1,413
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	3,267	0	0	0	0	3,267
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	312	0	312	8	38	39	15	487	131	95	1,125
20.	Internal Cost Allocations	0	0	0	0	0	0	0	(374)	0	0	(374)
21.	External Cost Recoveries	(290)	0	(290)	(12)	(133)	(358)	0	(59)	0	(27)	(879)
	Total	34,601	0	34,601	3,555	3,134	5,264	1,254	3,104	5,630	966	57,508

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Laurentian University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	5	0	5	0	0	0	0	0	0	0	5
(iii)	Other Salaries & Wages	348	0	348	0	0	0	0	0	0	0	348
	Total Salaries and Wages	353	0	353	0	0	0	0	0	0	0	353
2.	Employee Benefits	54	0	54	0	0	0	0	0	0	0	54
	Total Salaries and Benefits	407	0	407	0	0	0	0	0	0	0	407
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	82	0	82	0	0	0	0	0	0	0	82
5.	Equipment Rental and Maintenance	9	0	9	0	0	0	0	0	0	0	9
6.	Printing and Duplicating	20	0	20	0	0	0	0	0	0	0	20
7.	Materials and Supplies	154	0	154	0	0	0	0	0	0	0	154
8.	Communications	4	0	4	0	0	0	0	0	0	0	4
9.	Professional Fees	29	0	29	0	0	0	0	0	0	0	29
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	116	0	116	0	0	0	0	0	0	0	116
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,159	0	0	0	0	1,159
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	66	0	66	0	0	0	0	0	0	0	66
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	887	0	887	0	0	1,159	0	0	0	0	2,046

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Laurentian University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	279	1,159	0	0	(162)	1,276	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	238	349	0	0	(183)	404	126	0	0	126
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	41	810	0	0	21	872	(126)	0	0	(126)
5. Balance - Beginning of Year	0	238	349	250	0	(135)	702	665	0	0	665
6. Balance -End of Year	0	279	1,159	250	0	(114)	1,574	539	0	0	539

ALGOMA

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Algoma University College

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	7,020	0	1,013	0	0	0	0	8,033	0
2. Total Expense	6,736	0	963	0	0	0	0	7,699	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	284	0	50	0	0	0	0	334	0
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	(222)	222	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	62	222	50	0	0	0	0	334	0
8. Net Reconciling Items	(349)	0	(50)	0	0	0	(140)	(539)	0
9. Balance - Beginning of the Year per Financial Statements	(212)	94	0	0	0	0	818	700	0
10. Balance - End of the Yearper Financial Statements	(499)	316	0	0	0	0	678	495	0

Distribution of Balance - End of the Year									
11. Unrestricted	(499)	0	0	0	0	0	0	(499)	0
12. Internally Restricted	0	316	0	0	0	0	0	316	0
13. Investment in Capital Assets	0	0	0	0	0	0	678	678	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	(499)	316	0	0	0	0	678	495	0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

Algoma University College

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	2,844	0	2,844	0	0	0	0	0	0	2,844	0
(ii) Non-Formula Grants	1,551	0	1,551	0	0	0	0	0	0	1,551	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	4,395	0	4,395	0	0	0	0	0	0	4,395	0
c) Federal	0	0	0	0	0	0	0	0	0	0	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	2,490	0	2,490	0	0	0	0	0	0	2,490	0
b) Miscellaneous Fees	0	0	0	0	0	0	0	0	0	0	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	20	0	20	0	0	0	0	0	0	20	0
5. Sales of Services and Products	0	0	0	1,013	0	0	0	0	0	1,013	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	46	0	46	0	0	0	0	0	0	46	0
7. Miscellaneous	69	0	69	0	0	0	0	0	0	69	0
Total	7,020	0	7,020	1,013	0	0	0	0	0	8,033	0

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Algoma University College

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	3,209	0	3,209	190	372	406	180	1,205	720	454	0	6,736
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	963	963
Sponsored Research	0	0	0	0	0	0	0	0	0	0	0	0
Trust	0	0	0	0	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,209	0	3,209	190	372	406	180	1,205	720	454	963	7,699

Table 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Algoma University College

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	2,737	0	2,737	0	0	0	0	0	0	2,737
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	1,797	0	1,797	171	0	0	0	0	0	1,968
	Total Salaries and Wages	4,534	0	4,534	171	0	0	0	0	0	4,705
2.	Employee Benefits	845	0	845	37	0	0	0	0	0	882
	Total Salaries and Benefits	5,379	0	5,379	208	0	0	0	0	0	5,587
3.	Library Acquisitions	117	0	117	0	0	0	0	0	0	117
4.	Equipment and Furniture Purchases	76	0	76	8	0	0	0	0	0	84
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	13	0	13	0	0	0	0	0	0	13
7.	Materials and Supplies	615	0	615	186	0	0	0	0	0	801
8.	Communications	328	0	328	0	0	0	0	0	0	328
9.	Professional Fees	56	0	56	0	0	0	0	0	0	56
10.	Costs of Goods Sold	0	0	0	343	0	0	0	0	0	343
11.	Travel	38	0	38	0	0	0	0	0	0	38
12.	Utilities	93	0	93	64	0	0	0	0	0	157
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	21	0	21	0	0	0	0	0	0	21
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	154	0	0	0	0	0	154
17.	Interest	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	6,736	0	6,736	963	0	0	0	0	0	7,699

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Algoma University College

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
	(i) Academic Ranks	2,737	0	2,737	0	0	0	0	0	0	0	0	2,737
	(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0
	(iii) Other Salaries & Wages	0	0	0	0	180	193	132	810	374	108	171	1,968
	Total Salaries and Wages	2,737	0	2,737	0	180	193	132	810	374	108	171	4,705
2.	Employee Benefits	472	0	472	0	57	44	25	160	69	18	37	882
.	Total Salaries and Benefits	3,209	0	3,209	0	237	237	157	970	443	126	208	5,587
3.	Library Acquisitions	0	0	0	0	117	0	0	0	0	0	0	117
4.	Equipment and Furniture Purchases	0	0	0	2	0	23	23	21	7	0	8	84
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	13	0	0	0	13
7.	Materials and Supplies	0	0	0	167	18	132	0	142	156	0	186	801
8.	Communications	0	0	0	0	0	0	0	0	0	328	0	328
9.	Professional Fees	0	0	0	0	0	0	0	56	0	0	0	56
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	343	343
11.	Travel	0	0	0	21	0	14	0	3	0	0	0	38
12.	Utilities	0	0	0	0	0	0	0	0	93	0	64	157
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	21	0	0	21
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	154	154
17.	Interest	0	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3,209	0	3,209	190	372	406	180	1,205	720	454	963	7,699

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Algoma University College

	Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	2,161	0	2,161	0	0	0	0	0	0	0	2,161
(ii)	Academic Ranks -Part Time	576	0	576	0	0	0	0	0	0	0	576
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	0	0	0	0	0	0	0	0	0	0	0
(v)	Other Salaries & Wages - Full Time	0	0	0	0	171	188	116	780	319	103	1,677
(vi)	Other Salaries & Wages - Part Time	0	0	0	0	9	5	16	30	55	5	120
	Total Salaries and Wages	2,737	0	2,737	0	180	193	132	810	374	108	4,534
2.	Employee Benefits	472	0	472	0	57	44	25	160	69	18	845
	Total Salaries and Benefits	3,209	0	3,209	0	237	237	157	970	443	126	5,379
3.	Library Acquisitions	0	0	0	0	117	0	0	0	0	0	117
4.	Equipment and Furniture Purchases	0	0	0	2	0	23	23	21	7	0	76
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	13	0	0	13
7.	Materials and Supplies	0	0	0	167	18	132	0	142	156	0	615
8.	Communications	0	0	0	0	0	0	0	0	0	328	328
9.	Professional Fees	0	0	0	0	0	0	0	56	0	0	56
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	21	0	14	0	3	0	0	38
12.	Utilities	0	0	0	0	0	0	0	0	93	0	93
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	21	0	21
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	3,209	0	3,209	190	372	406	180	1,205	720	454	6,736

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Algoma University College

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8. Communications	0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	0	0	0	0	0	0	0	0	0	0	0
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Algoma University College

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	222	0	0	0	222	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	222	0	0	0	222	0	0	0	0
5. Balance - Beginning of Year	0	0	94	0	0	0	94	0	0	0	0
6. Balance -End of Year	0	0	316	0	0	0	316	0	0	0	0

HEARST

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Le Collège Universitaire de Hearst

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	2,585	0	68	0	0	60	267	2,980	0
2. Total Expense	2,700	0	68	0	0	42	179	2,989	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(115)	0	0	0	0	18	88	(9)	0
5. Interfund Transfers	204	0	0	0	0	0	(204)	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	89	0	0	0	0	18	(116)	(9)	0
8. Net Reconciling Items	8	0	0	0	0	0	240	248	0
9. Balance - Beginning of the Year per Financial Statements	(339)	0	0	0	0	63	2,780	2,504	1,035
10. Balance - End of the Yearper Financial Statements	(242)	0	0	0	0	81	2,904	2,743	1,035

Distribution of Balance - End of the Year									
11. Unrestricted	(242)	0	0	0	0	0	0	(242)	0
12. Internally Restricted	0	0	0	0	0	81	0	81	1,035
13. Investment in Capital Assets	0	0	0	0	0	0	2,904	2,904	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	(242)	0	0	0	0	81	2,904	2,743	1,035

Table 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

Le Collège Universitaire de Hearst

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	421	0	421	0	0	0	0	0	0	421	0
(ii) Non-Formula Grants	1,526	0	1,526	0	0	0	0	0	134	1,660	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	133	133	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	1,947	0	1,947	0	0	0	0	0	267	2,214	0
c) Federal	0	0	0	0	0	0	0	0	0	0	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	367	0	367	0	0	0	0	0	0	367	0
b) Miscellaneous Fees	7	0	7	22	0	0	0	0	0	29	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	0	0	0	5	0	5	0
5. Sales of Services and Products	0	0	0	46	0	0	0	0	0	46	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	0	0	0	0	0	0	0	55	0	55	0
7. Miscellaneous	264	0	264	0	0	0	0	0	0	264	0
Total	2,585	0	2,585	68	0	0	0	60	267	2,980	0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Le Collège Universitaire de Hearst

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	1,480	0	1,480	13	138	16	0	636	417	0	0	2,700
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	68	68
Sponsored Research	0	0	0	0	0	0	0	0	0	0	0	0
Trust	0	0	0	0	0	42	0	0	0	0	0	42
Capital	0	0	0	0	0	0	0	0	179	0	0	179
Total	1,480	0	1,480	13	138	58	0	636	596	0	68	2,989

Table 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Le Collège Universitaire de Hearst

Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	942	0	942	0	0	0	0	0	0	942
(ii) Other Instruction & Research	5	0	5	0	0	0	0	0	0	5
(iii) Other Salaries & Wages	675	0	675	0	0	0	0	0	0	675
Total Salaries and Wages	1,622	0	1,622	0	0	0	0	0	0	1,622
2. Employee Benefits	318	0	318	0	0	0	0	0	0	318
Total Salaries and Benefits	1,940	0	1,940	0	0	0	0	0	0	1,940
3. Library Acquisitions	41	0	41	0	0	0	0	0	0	41
4. Equipment and Furniture Purchases	1	0	1	0	0	0	0	0	44	45
5. Equipment Rental and Maintenance	37	0	37	0	0	0	0	0	0	37
6. Printing and Duplicating	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies	26	0	26	0	0	0	0	0	0	26
8. Communications	46	0	46	0	0	0	0	0	0	46
9. Professional Fees	9	0	9	0	0	0	0	0	0	9
10. Costs of Goods Sold	0	0	0	37	0	0	0	0	0	37
11. Travel	146	0	146	0	0	0	0	0	0	146
12. Utilities	84	0	84	0	0	0	0	0	0	84
13. Renovations and Alterations	73	0	73	2	0	0	0	0	0	75
14. Externally Contracted Services	4	0	4	0	0	0	0	0	135	139
15. Scholarships, Bursaries, etc.	16	0	16	0	0	0	0	42	0	58
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	23	0	23	0	0	0	0	0	0	23
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	254	0	254	29	0	0	0	0	0	283
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	2,700	0	2,700	68	0	0	0	42	179	2,989

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Le Collège Universitaire de Hearst

Functional Area / Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
	(i) Academic Ranks	942	0	942	0	0	0	0	0	0	0	0	942
	(ii) Other Instruction & Research	5	0	5	0	0	0	0	0	0	0	0	5
	(iii) Other Salaries & Wages	92	0	92	11	76	0	0	391	105	0	0	675
	Total Salaries and Wages	1,039	0	1,039	11	76	0	0	391	105	0	0	1,622
2.	Employee Benefits	204	0	204	2	13	0	0	78	21	0	0	318
	Total Salaries and Benefits	1,243	0	1,243	13	89	0	0	469	126	0	0	1,940
3.	Library Acquisitions	0	0	0	0	41	0	0	0	0	0	0	41
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	1	44	0	0	45
5.	Equipment Rental and Maintenance	27	0	27	0	3	0	0	7	0	0	0	37
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	7	0	7	0	1	0	0	9	9	0	0	26
8.	Communications	25	0	25	0	4	0	0	17	0	0	0	46
9.	Professional Fees	0	0	0	0	0	0	0	9	0	0	0	9
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	37	37
11.	Travel	124	0	124	0	0	0	0	22	0	0	0	146
12.	Utilities	0	0	0	0	0	0	0	0	84	0	0	84
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	73	0	2	75
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	139	0	0	139
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	58	0	0	0	0	0	58
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	23	0	0	0	23
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	54	0	54	0	0	0	0	79	121	0	29	283
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1,480	0	1,480	13	138	58	0	636	596	0	68	2,989

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Le Collège Universitaire de Hearst

Functional Area Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	795	0	795	0	0	0	0	0	0	0	795
(ii)	Academic Ranks -Part Time	147	0	147	0	0	0	0	0	0	0	147
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	5	0	5	0	0	0	0	0	0	0	5
(v)	Other Salaries & Wages - Full Time	92	0	92	0	76	0	0	391	105	0	664
(vi)	Other Salaries & Wages - Part Time	0	0	0	11	0	0	0	0	0	0	11
	Total Salaries and Wages	1,039	0	1,039	11	76	0	0	391	105	0	1,622
2.	Employee Benefits	204	0	204	2	13	0	0	78	21	0	318
	Total Salaries and Benefits	1,243	0	1,243	13	89	0	0	469	126	0	1,940
3.	Library Acquisitions	0	0	0	0	41	0	0	0	0	0	41
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	1	0	0	1
5.	Equipment Rental and Maintenance	27	0	27	0	3	0	0	7	0	0	37
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	7	0	7	0	1	0	0	9	9	0	26
8.	Communications	25	0	25	0	4	0	0	17	0	0	46
9.	Professional Fees	0	0	0	0	0	0	0	9	0	0	9
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	124	0	124	0	0	0	0	22	0	0	146
12.	Utilities	0	0	0	0	0	0	0	0	84	0	84
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	73	0	73
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	4	0	4
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	16	0	0	0	0	16
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	23	0	0	23
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	54	0	54	0	0	0	0	79	121	0	254
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	1,480	0	1,480	13	138	16	0	636	417	0	2,700

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Le Collège Universitaire de Hearst

Functional Area / Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
	(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
	(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2.	Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8.	Communications	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	0	0	0	0	0	0
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	42	0	0	0	0	42
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	42	0	0	0	0	42

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Le Collège Universitaire de Hearst

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance -End of Year	0	0	0	0	0	0	0	0	0	0	0

MCMASTER

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

McMaster University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	231,333	0	42,525	0	186,102	31,874	22,735	514,569	8,938
2. Total Expense	216,126	0	42,016	0	162,612	29,022	27,836	477,612	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	15,207	0	509	0	23,490	2,852	(5,101)	36,957	8,938
5. Interfund Transfers	9	0	(9)	0	0	0	0	0	0
6. Net Variation in Appropriations	(193,413)	193,413	(186)	186	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(178,197)	193,413	314	186	23,490	2,852	(5,101)	36,957	8,938
8. Net Reconciling Items	181,335	0	(314)	0	(23,490)	(1,058)	11,850	168,323	0
9. Balance - Beginning of the Year per Financial Statements	337	45,766	0	3,999	0	1,744	45,636	97,482	168,478
10. Balance - End of the Yearper Financial Statements	3,475	239,179	0	4,185	0	3,538	52,385	302,762	177,416
Distribution of Balance - End of the Year									
11. Unrestricted	3,475	0	0	0	0	0	0	3,475	0
12. Internally Restricted	0	239,179	0	4,185	0	3,538	(5,505)	241,397	86,084
13. Investment in Capital Assets	0	0	0	0	0	0	57,890	57,890	0
14. Externally Restricted	0	0	0	0	0	0	0	0	91,332
Total	3,475	239,179	0	4,185	0	3,538	52,385	302,762	177,416

Note 1: In addition to the above revenue and expenses, $3,449 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

McMaster University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	94,046	0	94,046	0	0	0	0	0	0	94,046	0
(ii) Non-Formula Grants	13,021	0	13,021	259	0	0	0	0	1,748	15,028	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	380	7,022	7,402	89
b) Other Ontario Government Grants and Contracts	3,483	0	3,483	0	12,270	1,742	14,012	0	0	17,495	0
Total Ontario Grants and Contracts	110,550	0	110,550	259	12,270	1,742	14,012	380	8,770	133,971	89
c) Federal	0	0	0	0	67,035	0	67,035	0	0	67,035	0
d) Municipal	0	0	0	0	524	0	524	0	0	524	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	71,829	1,425	73,254	0	0	0	0	0	0	73,254	0
b) Miscellaneous Fees	1,260	0	1,260	0	0	0	0	0	0	1,260	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	61,219	38,942	100,161	24,296	10,858	135,315	8,849
5. Sales of Services and Products	0	0	0	42,266	0	0	0	0	0	42,266	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	8,215	0	8,215	0	751	2,474	3,225	7,198	3,107	21,745	0
7. Miscellaneous	38,054	0	38,054	0	0	1,145	1,145	0	0	39,199	0
Total	229,908	1,425	231,333	42,525	141,799	44,303	186,102	31,874	22,735	514,569	8,938

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

McMaster University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	105,208	24,513	129,721	8,829	12,411	17,641	6,858	15,325	21,417	2,437	0	214,639
Other (Non-Credit)	1,485	2	1,487	0	0	0	0	0	0	0	0	1,487
Ancillary	0	0	0	0	0	0	0	0	0	0	42,016	42,016
Sponsored Research	45,071	117,541	162,612	0	0	0	0	0	0	0	0	162,612
Trust	948	16,564	17,512	388	339	10,232	0	86	0	465	0	29,022
Capital	0	0	0	0	0	0	0	0	27,836	0	0	27,836
Total	152,712	158,620	311,332	9,217	12,750	27,873	6,858	15,411	49,253	2,902	42,016	477,612

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

McMaster University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	69,984	498	70,482	0	6,773	0	6,773	3,422	0	80,677
(ii)	Other Instruction & Research	8,522	0	8,522	0	17,132	0	17,132	1,997	0	27,651
(iii)	Other Salaries & Wages	55,644	450	56,094	10,858	29,657	5,616	35,273	5,596	0	107,821
	Total Salaries and Wages	134,150	948	135,098	10,858	53,562	5,616	59,178	11,015	0	216,149
2.	Employee Benefits	15,553	79	15,632	1,644	5,294	500	5,794	1,425	0	24,495
	Total Salaries and Benefits	149,703	1,027	150,730	12,502	58,856	6,116	64,972	12,440	0	240,644
3.	Library Acquisitions	6,019	0	6,019	0	0	0	0	339	0	6,358
4.	Equipment and Furniture Purchases	4,236	82	4,318	1,913	9,116	341	9,457	1,478	0	17,166
5.	Equipment Rental and Maintenance	1,333	12	1,345	254	403	454	857	35	0	2,491
6.	Printing and Duplicating	1,746	15	1,761	193	0	977	977	0	0	2,931
7.	Materials and Supplies	25,534	46	25,580	1,738	44,228	5,928	50,156	4,863	0	82,337
8.	Communications	1,563	30	1,593	347	13	575	588	0	0	2,528
9.	Professional Fees	0	0	0	8	382	302	684	0	0	692
10.	Costs of Goods Sold	0	0	0	14,680	0	0	0	0	0	14,680
11.	Travel	2,328	10	2,338	90	6,083	2,170	8,253	204	0	10,885
12.	Utilities	9,843	0	9,843	1,642	0	0	0	0	0	11,485
13.	Renovations and Alterations	2,322	5	2,327	2,498	473	0	473	0	27,836	33,134
14.	Externally Contracted Services	0	0	0	793	0	94	94	0	0	887
15.	Scholarships, Bursaries, etc.	7,798	0	7,798	0	0	0	0	9,512	0	17,310
16.	Debt Repayments	0	0	0	990	0	0	0	0	0	990
17.	Interest	160	0	160	1,852	0	0	0	151	0	2,163
18.	Building, Land and Site Services	2,222	0	2,222	81	0	0	0	0	0	2,303
19.	Other Operational Expenditures	97	260	357	2,170	12	26,089	26,101	0	0	28,628
20.	Internal Cost Allocations	(265)	0	(265)	265	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	214,639	1,487	216,126	42,016	119,566	43,046	162,612	29,022	27,836	477,612

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

McMaster University

Functional Area / Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	60,589	20,088	80,677	0	0	0	0	0	0	0	0	80,677
(ii)	Other Instruction & Research	19,136	8,515	27,651	0	0	0	0	0	0	0	0	27,651
(iii)	Other Salaries & Wages	20,924	43,304	64,228	2,501	5,206	5,591	3,848	8,532	5,737	1,320	10,858	107,821
	Total Salaries and Wages	100,649	71,907	172,556	2,501	5,206	5,591	3,848	8,532	5,737	1,320	10,858	216,149
2.	Employee Benefits	10,514	8,238	18,752	252	703	613	441	1,146	775	169	1,644	24,495
	Total Salaries and Benefits	111,163	80,145	191,308	2,753	5,909	6,204	4,289	9,678	6,512	1,489	12,502	240,644
3.	Library Acquisitions	0	0	0	0	6,358	0	0	0	0	0	0	6,358
4.	Equipment and Furniture Purchases	10,671	2,220	12,891	207	139	892	742	279	73	30	1,913	17,166
5.	Equipment Rental and Maintenance	916	856	1,772	34	39	69	139	122	44	18	254	2,491
6.	Printing and Duplicating	631	1,329	1,960	36	77	182	30	335	10	108	193	2,931
7.	Materials and Supplies	23,281	40,997	64,278	6,074	175	2,857	1,474	4,083	547	1,111	1,738	82,337
8.	Communications	374	821	1,195	39	23	69	2	771	6	76	347	2,528
9.	Professional Fees	138	546	684	0	0	0	0	0	0	0	8	692
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	14,680	14,680
11.	Travel	4,790	5,370	10,160	74	30	290	22	143	6	70	90	10,885
12.	Utilities	0	0	0	0	0	0	0	0	9,843	0	1,642	11,485
13.	Renovations and Alterations	478	0	478	0	0	0	0	0	30,158	0	2,498	33,134
14.	Externally Contracted Services	0	94	94	0	0	0	0	0	0	0	793	887
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	17,310	0	0	0	0	0	17,310
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	990	990
17.	Interest	0	151	151	0	0	0	160	0	0	0	1,852	2,163
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	2,222	0	81	2,303
19.	Other Operational Expenditures	270	26,091	26,361	0	0	0	0	0	97	0	2,170	28,628
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	(265)	0	265	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	152,712	158,620	311,332	9,217	12,750	27,873	6,858	15,411	49,253	2,902	42,016	477,612

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

McMaster University

Object of Expense / Functional Area	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	53,439	9,431	62,870	0	0	0	0	0	0	0	62,870
(ii) Academic Ranks -Part Time	5,804	1,310	7,114	0	0	0	0	0	0	0	7,114
(iii) Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research -Part Time	8,002	520	8,522	0	0	0	0	0	0	0	8,522
(v) Other Salaries & Wages - Full Time	15,012	5,693	20,705	2,020	5,123	3,672	3,083	7,839	5,737	1,257	49,436
(vi) Other Salaries & Wages - Part Time	1,866	364	2,230	481	83	1,919	765	667	0	63	6,208
Total Salaries and Wages	84,123	17,318	101,441	2,501	5,206	5,591	3,848	8,506	5,737	1,320	134,150
2. Employee Benefits	9,294	2,164	11,458	252	703	613	441	1,142	775	169	15,553
Total Salaries and Benefits	93,417	19,482	112,899	2,753	5,909	6,204	4,289	9,648	6,512	1,489	149,703
3. Library Acquisitions	0	0	0	0	6,019	0	0	0	0	0	6,019
4. Equipment and Furniture Purchases	1,990	604	2,594	207	139	172	742	279	73	30	4,236
5. Equipment Rental and Maintenance	730	160	890	34	39	69	139	100	44	18	1,333
6. Printing and Duplicating	616	352	968	36	77	182	30	335	10	108	1,746
7. Materials and Supplies	6,811	3,289	10,100	5,686	175	2,857	1,474	4,049	547	646	25,534
8. Communications	344	233	577	39	23	69	2	771	6	76	1,563
9. Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	1,300	393	1,693	74	30	290	22	143	6	70	2,328
12. Utilities	0	0	0	0	0	0	0	0	9,843	0	9,843
13. Renovations and Alterations	0	0	0	0	0	0	0	0	2,322	0	2,322
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	7,798	0	0	0	0	7,798
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	160	0	0	0	160
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	2,222	0	2,222
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	97	0	97
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	(265)	0	(265)
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	105,208	24,513	129,721	8,829	12,411	17,641	6,858	15,325	21,417	2,437	214,639

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

McMaster University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	3,422	3,422	0	0	0	0	0	0	0	3,422
(ii)	Other Instruction & Research	0	1,997	1,997	0	0	0	0	0	0	0	1,997
(iii)	Other Salaries & Wages	0	5,570	5,570	0	0	0	0	26	0	0	5,596
	Total Salaries and Wages	0	10,989	10,989	0	0	0	0	26	0	0	11,015
2.	Employee Benefits	0	1,421	1,421	0	0	0	0	4	0	0	1,425
	Total Salaries and Benefits	0	12,410	12,410	0	0	0	0	30	0	0	12,440
3.	Library Acquisitions	0	0	0	0	339	0	0	0	0	0	339
4.	Equipment and Furniture Purchases	450	308	758	0	0	720	0	0	0	0	1,478
5.	Equipment Rental and Maintenance	0	13	13	0	0	0	0	22	0	0	35
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	498	3,478	3,976	388	0	0	0	34	0	465	4,863
8.	Communications	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	204	204	0	0	0	0	0	0	0	204
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	9,512	0	0	0	0	9,512
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	151	151	0	0	0	0	0	0	0	151
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	948	16,564	17,512	388	339	10,232	0	86	0	465	29,022

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

McMaster University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements (1)	Purchase Order Commitments (2)	Budget Appropriations (3)	Self Insurance (4)	Unexpended Pension Contributions (5)	Other (6)	Total (7)	Repairs, Renovations, & Replacements (8)	Purchase Order Commitments (9)	Other (10)	Total (11)
1. Appropriation Reversals for the Year	0	0	23,774	50	187,269	6,826	217,919	0	2,987	0	2,987
2. Deduct: Expenses Included in this Year's Operations	0	0	17,178	102	0	7,226	24,506	0	2,801	0	2,801
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	6,596	(52)	187,269	(400)	193,413	0	186	0	186
5. Balance - Beginning of Year	0	0	17,178	701	23,300	4,587	45,766	0	3,999	0	3,999
6. Balance -End of Year	0	0	23,774	649	210,569	4,187	239,179	0	4,185	0	4,185

NIPISSING

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Nipissing University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	24,578	0	1,076	0	235	583	6,090	32,562	49
2. Total Expense	25,041	0	1,103	0	238	653	12,705	39,740	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(463)	0	(27)	0	(3)	(70)	(6,615)	(7,178)	49
5. Interfund Transfers	(1,408)	0	0	0	0	(22)	1,430	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(1,871)	0	(27)	0	(3)	(92)	(5,185)	(7,178)	49
8. Net Reconciling Items	1,871	0	(7)	0	3	(7,795)	10,175	4,247	0
9. Balance - Beginning of the Year per Financial Statements	247	0	347	0	0	1,725	6,300	8,619	3,405
10. Balance - End of the Yearper Financial Statements	247	0	313	0	0	(6,162)	11,290	5,688	3,454

Distribution of Balance - End of the Year									
11. Unrestricted	247	0	0	0	0	0	0	247	0
12. Internally Restricted	0	0	313	0	0	(6,162)	0	(5,849)	0
13. Investment in Capital Assets	0	0	0	0	0	0	11,290	11,290	0
14. Externally Restricted	0	0	0	0	0	0	0	0	3,454
Total	247	0	313	0	0	(6,162)	11,290	5,688	3,454

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
REVENUE
(in thousands of dollars)

Nipissing University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	6,898	0	6,898	0	0	0	0	0	0	6,898	0
(ii) Non-Formula Grants	3,535	111	3,646	78	0	0	0	0	1,258	4,982	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	722	722	49
b) Other Ontario Government Grants and Contracts	455	37	492	0	0	0	0	0	0	492	0
Total Ontario Grants and Contracts	10,888	148	11,036	78	0	0	0	0	1,980	13,094	49
c) Federal	0	60	60	0	160	0	160	0	0	220	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	10,914	181	11,095	0	0	0	0	0	0	11,095	0
b) Miscellaneous Fees	1,260	0	1,260	0	0	0	0	0	0	1,260	0
3. Borrowings	0	0	0	0	0	0	0	0	3,500	3,500	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	75	0	75	261	0	336	0
5. Sales of Services and Products	0	0	0	998	0	0	0	0	0	998	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	82	0	82	0	0	0	0	322	610	1,014	0
7. Miscellaneous	1,045	0	1,045	0	0	0	0	0	0	1,045	0
Total	24,189	389	24,578	1,076	235	0	235	583	6,090	32,562	49

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Nipissing University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	13,487	0	13,487	320	761	2,172	1,042	4,022	2,035	874	0	24,713
Other (Non-Credit)	328	0	328	0	0	0	0	0	0	0	0	328
Ancillary	0	0	0	0	0	0	0	0	0	0	1,103	1,103
Sponsored Research	238	0	238	0	0	0	0	0	0	0	0	238
Trust	0	0	0	0	0	653	0	0	0	0	0	653
Capital	0	0	0	0	0	0	0	0	12,705	0	0	12,705
Total	14,053	0	14,053	320	761	2,825	1,042	4,022	14,740	874	1,103	39,740

Table 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Nipissing University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	8,777	127	8,904	0	0	0	0	0	0	8,904
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	5,450	58	5,508	182	31	0	31	0	0	5,721
	Total Salaries and Wages	14,227	185	14,412	182	31	0	31	0	0	14,625
2.	Employee Benefits	2,234	22	2,256	32	3	0	3	0	0	2,291
	Total Salaries and Benefits	16,461	207	16,668	214	34	0	34	0	0	16,916
3.	Library Acquisitions	0	0	0	0	0	0	0	0	442	442
4.	Equipment and Furniture Purchases	1,264	0	1,264	5	0	0	0	0	2,031	3,300
5.	Equipment Rental and Maintenance	153	0	153	22	0	0	0	0	0	175
6.	Printing and Duplicating	334	6	340	2	2	0	2	0	0	344
7.	Materials and Supplies	1,617	73	1,690	185	103	0	103	160	0	2,138
8.	Communications	334	4	338	0	3	0	3	0	0	341
9.	Professional Fees	149	0	149	0	0	0	0	0	195	344
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11.	Travel	975	38	1,013	13	96	0	96	0	0	1,122
12.	Utilities	0	0	0	82	0	0	0	0	0	82
13.	Renovations and Alterations	363	0	363	0	0	0	0	0	0	363
14.	Externally Contracted Services	1,388	0	1,388	0	0	0	0	0	0	1,388
15.	Scholarships, Bursaries, etc.	903	0	903	0	0	0	0	493	0	1,396
16.	Debt Repayments	0	0	0	78	0	0	0	0	0	78
17.	Interest	233	0	233	502	0	0	0	0	0	735
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	10,037	10,037
19.	Other Operational Expenditures	539	0	539	0	0	0	0	0	0	539
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	24,713	328	25,041	1,103	238	0	238	653	12,705	39,740

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Nipissing University

Functional Area / Object of Expense		Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
	(i) Academic Ranks	8,904	0	8,904	0	0	0	0	0	0	0	0	8,904
	(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0
	(iii) Other Salaries & Wages	1,544	0	1,544	173	576	661	625	1,558	3	399	182	5,721
	Total Salaries and Wages	10,448	0	10,448	173	576	661	625	1,558	3	399	182	14,625
2.	Employee Benefits	1,647	0	1,647	30	83	113	114	206	0	66	32	2,291
	Total Salaries and Benefits	12,095	0	12,095	203	659	774	739	1,764	3	465	214	16,916
3.	Library Acquisitions	0	0	0	0	0	0	0	0	442	0	0	442
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	1,264	2,031	0	5	3,300
5.	Equipment Rental and Maintenance	0	0	0	18	10	0	125	0	0	0	22	175
6.	Printing and Duplicating	169	0	169	84	30	16	2	41	0	0	2	344
7.	Materials and Supplies	968	0	968	11	46	508	68	177	56	119	185	2,138
8.	Communications	72	0	72	1	6	5	40	109	86	22	0	341
9.	Professional Fees	16	0	16	0	0	6	0	127	195	0	0	344
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	681	0	681	3	10	60	68	245	1	41	13	1,122
12.	Utilities	0	0	0	0	0	0	0	0	0	0	82	82
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	363	0	0	363
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	1,388	0	0	1,388
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,396	0	0	0	0	0	1,396
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	78	78
17.	Interest	0	0	0	0	0	0	0	233	0	0	502	735
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	10,037	0	0	10,037
19.	Other Operational Expenditures	52	0	52	0	0	60	0	62	138	227	0	539
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	14,053	0	14,053	320	761	2,825	1,042	4,022	14,740	874	1,103	39,740

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Nipissing University

Object of Expense / Functional Area	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	6,440	0	6,440	0	0	0	0	0	0	0	6,440
(ii) Academic Ranks -Part Time	2,337	0	2,337	0	0	0	0	0	0	0	2,337
(iii) Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research -Part Time	0	0	0	0	0	0	0	0	0	0	0
(v) Other Salaries & Wages - Full Time	1,318	0	1,318	173	453	602	599	1,513	0	382	5,040
(vi) Other Salaries & Wages - Part Time	137	0	137	0	123	59	26	45	3	17	410
Total Salaries and Wages	10,232	0	10,232	173	576	661	625	1,558	3	399	14,227
2. Employee Benefits	1,622	0	1,622	30	83	113	114	206	0	66	2,234
Total Salaries and Benefits	11,854	0	11,854	203	659	774	739	1,764	3	465	16,461
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	1,264	0	0	1,264
5. Equipment Rental and Maintenance	0	0	0	18	10	0	125	0	0	0	153
6. Printing and Duplicating	161	0	161	84	30	16	2	41	0	0	334
7. Materials and Supplies	792	0	792	11	46	348	68	177	56	119	1,617
8. Communications	65	0	65	1	6	5	40	109	86	22	334
9. Professional Fees	16	0	16	0	0	6	0	127	0	0	149
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	547	0	547	3	10	60	68	245	1	41	975
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	363	0	363
14. Externally Contracted Services	0	0	0	0	0	0	0	0	1,388	0	1,388
15. Scholarships, Bursaries, etc.	0	0	0	0	0	903	0	0	0	0	903
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	233	0	0	233
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	52	0	52	0	0	60	0	62	138	227	539
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	13,487	0	13,487	320	761	2,172	1,042	4,022	2,035	874	24,713

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Nipissing University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2.	Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	0	0	0	0	0	160	0	0	0	0	160
8.	Communications	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	0	0	0	0	0	0
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	493	0	0	0	0	493
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	653	0	0	0	0	653

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Nipissing University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance -End of Year	0	0	0	0	0	0	0	0	0	0	0

O.C.A.D.

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Ontario College of Art & Design

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	19,015	0	120	0	0	234	900	20,269	1
2. Total Expense	18,586	0	21	0	0	234	1,748	20,589	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	429	0	99	0	0	0	(848)	(320)	1
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	429	0	99	0	0	0	(848)	(320)	1
8. Net Reconciling Items	241	0	(99)	0	0	0	716	858	0
9. Balance - Beginning of the Year per Financial Statements	(801)	0	0	0	0	0	4,439	3,638	501
10. Balance - End of the Yearper Financial Statements	(131)	0	0	0	0	0	4,307	4,176	502

Distribution of Balance - End of the Year									
11. Unrestricted	(131)	0	0	0	0	0	0	(131)	0
12. Internally Restricted	0	0	0	0	0	0	0	0	0
13. Investment in Capital Assets	0	0	0	0	0	0	4,307	4,307	0
14. Externally Restricted	0	0	0	0	0	0	0	0	502
Total	(131)	0	0	0	0	0	4,307	4,176	502

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2001

REVENUE

(in thousands of dollars)

Ontario College of Art & Design

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	7,632	0	7,632	0	0	0	0	0	0	7,632	0
(ii) Non-Formula Grants	754	0	754	0	0	0	0	0	256	1,010	1
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	644	644	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	8,386	0	8,386	0	0	0	0	0	900	9,286	1
c) Federal	0	0	0	0	0	0	0	0	0	0	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	8,535	310	8,845	0	0	0	0	0	0	8,845	0
b) Miscellaneous Fees	790	0	790	0	0	0	0	0	0	790	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	482	0	482	0	0	0	0	234	0	716	0
5. Sales of Services and Products	0	0	0	120	0	0	0	0	0	120	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	247	0	247	0	0	0	0	0	0	247	0
7. Miscellaneous	265	0	265	0	0	0	0	0	0	265	0
Total	18,705	310	19,015	120	0	0	0	234	900	20,269	1

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Ontario College of Art & Design

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	9,576	0	9,576	493	761	1,546	244	2,417	2,688	558	0	18,283
Other (Non-Credit)	303	0	303	0	0	0	0	0	0	0	0	303
Ancillary	0	0	0	0	0	0	0	0	0	0	21	21
Sponsored Research	0	0	0	0	0	0	0	0	0	0	0	0
Trust	0	0	0	0	0	234	0	0	0	0	0	234
Capital	0	0	0	0	0	0	0	0	1,748	0	0	1,748
Total	9,879	0	9,879	493	761	1,780	244	2,417	4,436	558	21	20,589

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Ontario College of Art & Design

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	6,705	96	6,801	0	0	0	0	0	0	6,801
(ii)	Other Instruction & Research	411	0	411	0	0	0	0	0	0	411
(iii)	Other Salaries & Wages	4,322	105	4,427	0	0	0	0	0	0	4,427
	Total Salaries and Wages	11,438	201	11,639	0	0	0	0	0	0	11,639
2.	Employee Benefits	1,773	25	1,798	0	0	0	0	0	0	1,798
	Total Salaries and Benefits	13,211	226	13,437	0	0	0	0	0	0	13,437
3.	Library Acquisitions	101	0	101	0	0	0	0	0	0	101
4.	Equipment and Furniture Purchases	24	0	24	0	0	0	0	0	283	307
5.	Equipment Rental and Maintenance	308	0	308	0	0	0	0	0	0	308
6.	Printing and Duplicating	233	36	269	0	0	0	0	0	0	269
7.	Materials and Supplies	1,682	6	1,688	1	0	0	0	0	0	1,689
8.	Communications	171	13	184	0	0	0	0	0	0	184
9.	Professional Fees	151	0	151	0	0	0	0	0	0	151
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11.	Travel	71	0	71	0	0	0	0	0	0	71
12.	Utilities	345	0	345	0	0	0	0	0	0	345
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	611	611
14.	Externally Contracted Services	800	0	800	20	0	0	0	0	0	820
15.	Scholarships, Bursaries, etc.	703	0	703	0	0	0	0	234	0	937
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	854	854
19.	Other Operational Expenditures	483	22	505	0	0	0	0	0	0	505
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	18,283	303	18,586	21	0	0	0	234	1,748	20,589

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Ontario College of Art & Design

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	6,801	0	6,801	0	0	0	0	0	0	0	0	6,801
(ii) Other Instruction & Research	411	0	411	0	0	0	0	0	0	0	0	411
(iii) Other Salaries & Wages	702	0	702	286	487	525	115	1,429	562	321	0	4,427
Total Salaries and Wages	7,914	0	7,914	286	487	525	115	1,429	562	321	0	11,639
2. Employee Benefits	1,271	0	1,271	34	95	70	15	189	87	37	0	1,798
Total Salaries and Benefits	9,185	0	9,185	320	582	595	130	1,618	649	358	0	13,437
3. Library Acquisitions	0	0	0	0	101	0	0	0	0	0	0	101
4. Equipment and Furniture Purchases	24	0	24	0	0	0	0	0	283	0	0	307
5. Equipment Rental and Maintenance	74	0	74	0	20	0	14	69	126	5	0	308
6. Printing and Duplicating	88	0	88	107	2	17	0	40	1	14	0	269
7. Materials and Supplies	437	0	437	24	48	83	80	302	655	59	1	1,689
8. Communications	22	0	22	10	3	22	17	50	37	23	0	184
9. Professional Fees	0	0	0	0	0	0	0	151	0	0	0	151
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	11	0	11	31	4	3	3	19	0	0	0	71
12. Utilities	0	0	0	0	0	0	0	0	345	0	0	345
13. Renovations and Alterations	0	0	0	0	0	0	0	0	611	0	0	611
14. Externally Contracted Services	0	0	0	0	0	120	0	0	680	0	20	820
15. Scholarships, Bursaries, etc.	0	0	0	0	0	937	0	0	0	0	0	937
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	854	0	0	854
19. Other Operational Expenditures	38	0	38	1	1	3	0	168	195	99	0	505
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	9,879	0	9,879	493	761	1,780	244	2,417	4,436	558	21	20,589

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Ontario College of Art & Design

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	4,085	0	4,085	0	0	0	0	0	0	0	4,085
(ii) Academic Ranks -Part Time	2,620	0	2,620	0	0	0	0	0	0	0	2,620
(iii) Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research -Part Time	411	0	411	0	0	0	0	0	0	0	411
(v) Other Salaries & Wages - Full Time	510	0	510	286	461	525	115	1,429	456	321	4,103
(vi) Other Salaries & Wages - Part Time	87	0	87	0	26	0	0	0	106	0	219
Total Salaries and Wages	7,713	0	7,713	286	487	525	115	1,429	562	321	11,438
2. Employee Benefits	1,246	0	1,246	34	95	70	15	189	87	37	1,773
Total Salaries and Benefits	8,959	0	8,959	320	582	595	130	1,618	649	358	13,211
3. Library Acquisitions	0	0	0	0	101	0	0	0	0	0	101
4. Equipment and Furniture Purchases	24	0	24	0	0	0	0	0	0	0	24
5. Equipment Rental and Maintenance	74	0	74	0	20	0	14	69	126	5	308
6. Printing and Duplicating	52	0	52	107	2	17	0	40	1	14	233
7. Materials and Supplies	431	0	431	24	48	83	80	302	655	59	1,682
8. Communications	9	0	9	10	3	22	17	50	37	23	171
9. Professional Fees	0	0	0	0	0	0	0	151	0	0	151
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	11	0	11	31	4	3	3	19	0	0	71
12. Utilities	0	0	0	0	0	0	0	0	345	0	345
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	120	0	0	680	0	800
15. Scholarships, Bursaries, etc.	0	0	0	0	0	703	0	0	0	0	703
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	16	0	16	1	1	3	0	168	195	99	483
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	9,576	0	9,576	493	761	1,546	244	2,417	2,688	558	18,283

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2001

EXPENSE - TRUST

(in thousands of dollars)

Ontario College of Art & Design

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8. Communications	0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	0	0	0	0	0	0	0	0	0	0	0
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	234	0	0	0	0	234
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	234	0	0	0	0	234

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Ontario College of Art & Design

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance -End of Year	0	0	0	0	0	0	0	0	0	0	0

OTTAWA

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Ottawa

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	271,123	0	12,651	0	152,635	17,413	64,137	517,959	(1,016)
2. Total Expense	255,071	0	12,922	0	121,093	15,795	69,979	474,860	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	16,052	0	(271)	0	31,542	1,618	(5,842)	43,099	(1,016)
5. Interfund Transfers	(1,625)	0	(2,076)	0	(3,510)	729	5,342	(1,140)	1,140
6. Net Variation in Appropriations	(25,439)	25,439	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(11,012)	25,439	(2,347)	0	28,032	2,347	(500)	41,959	124
8. Net Reconciling Items	10,078	0	2,743	0	(28,021)	(4,649)	6,389	(13,460)	0
9. Balance - Beginning of the Year per Financial Statements	989	79,437	(12,982)	0	5,382	11,819	165,300	249,945	52,689
10. Balance - End of the Yearper Financial Statements	55	104,876	(12,586)	0	5,393	9,517	171,189	278,444	52,813

Distribution of Balance - End of the Year									
11. Unrestricted	55	0	0	0	0	0	0	55	0
12. Internally Restricted	0	104,876	(12,586)	0	5,393	9,517	4,364	111,564	0
13. Investment in Capital Assets	0	0	0	0	0	0	166,825	166,825	0
14. Externally Restricted	0	0	0	0	0	0	0	0	52,813
Total	55	104,876	(12,586)	0	5,393	9,517	171,189	278,444	52,813

Note 1: In addition to the above revenue and expenses, $3,001 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

University of Ottawa

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	112,220	0	112,220	0	0	0	0	0	0	112,220	0
(ii) Non-Formula Grants	30,208	0	30,208	0	0	0	0	0	2,007	32,215	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	1,377	5,044	6,421	2
b) Other Ontario Government Grants and Contracts	2,157	0	2,157	0	11,277	4,567	15,844	4,349	7,503	29,853	1,000
Total Ontario Grants and Contracts	144,585	0	144,585	0	11,277	4,567	15,844	5,726	14,554	180,709	1,002
c) Federal	3,032	0	3,032	0	58,334	7,521	65,855	4,896	2,005	75,788	0
d) Municipal	0	0	0	0	1,032	624	1,656	0	400	2,056	0
e) Other Provinces	26	0	26	0	73	3,128	3,201	59	0	3,286	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	91,732	3,804	95,536	0	0	0	0	0	0	95,536	0
b) Miscellaneous Fees	5,462	0	5,462	7,342	0	0	0	0	0	12,804	0
3. Borrowings	0	0	0	0	0	0	0	0	41,779	41,779	0
4. Donations and Non-Government Grants and Contracts	12,421	0	12,421	0	30,162	28,239	58,401	2,879	3,488	77,189	1,194
5. Sales of Services and Products	0	0	0	3,037	0	0	0	0	0	3,037	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	(3,212)
b) Other Investment Income	5,232	0	5,232	1	362	1,984	2,346	3,319	1,789	12,687	0
7. Miscellaneous	4,819	10	4,829	2,271	365	4,967	5,332	534	122	13,088	0
Total	267,309	3,814	271,123	12,651	101,605	51,030	152,635	17,413	64,137	517,959	(1,016)

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Ottawa

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	130,521	19,480	150,001	12,808	14,191	24,008	9,551	13,454	24,444	4,265	0	252,722
Other (Non-Credit)	2,349	0	2,349	0	0	0	0	0	0	0	0	2,349
Ancillary	0	0	0	0	0	0	0	0	0	0	12,922	12,922
Sponsored Research	33,303	87,790	121,093	0	0	0	0	0	0	0	0	121,093
Trust	3,022	5,753	8,775	1,156	41	4,298	0	870	30	625	0	15,795
Capital	0	0	0	0	0	0	0	0	69,979	0	0	69,979
Total	169,195	113,023	282,218	13,964	14,232	28,306	9,551	14,324	94,453	4,890	12,922	474,860

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Ottawa

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
	(i) Academic Ranks	73,701	9	73,710	0	5,037	0	5,037	666	0	79,413
	(ii) Other Instruction & Research	15,554	757	16,311	0	10,591	19,213	29,804	3,225	0	49,340
	(iii) Other Salaries & Wages	72,236	559	72,795	3,199	13,533	4,183	17,716	3,053	0	96,763
	Total Salaries and Wages	161,491	1,325	162,816	3,199	29,161	23,396	52,557	6,944	0	225,516
2.	Employee Benefits	18,908	103	19,011	419	2,695	2,803	5,498	1,491	0	26,419
	Total Salaries and Benefits	180,399	1,428	181,827	3,618	31,856	26,199	58,055	8,435	0	251,935
3.	Library Acquisitions	4,764	0	4,764	0	0	0	0	0	0	4,764
4.	Equipment and Furniture Purchases	15,077	116	15,193	1,305	7,586	6,088	13,674	1,280	1,190	32,642
5.	Equipment Rental and Maintenance	6,058	9	6,067	405	2,570	0	2,570	66	0	9,108
6.	Printing and Duplicating	1,287	18	1,305	26	210	0	210	78	0	1,619
7.	Materials and Supplies	4,376	63	4,439	134	9,252	14,264	23,516	1,865	0	29,954
8.	Communications	1,577	5	1,582	11	266	30	296	37	0	1,926
9.	Professional Fees	2,567	218	2,785	83	0	2	2	251	0	3,121
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11.	Travel	3,139	26	3,165	38	4,464	1,357	5,821	580	0	9,604
12.	Utilities	7,288	0	7,288	733	35	659	694	0	0	8,715
13.	Renovations and Alterations	4,048	0	4,048	480	10	159	169	30	26,953	31,680
14.	Externally Contracted Services	5,104	6	5,110	2,597	69	0	69	33	0	7,809
15.	Scholarships, Bursaries, etc.	15,589	0	15,589	0	887	109	996	3,864	0	20,449
16.	Debt Repayments	56	0	56	900	0	0	0	0	0	956
17.	Interest	286	2	288	1,513	1	43	44	3	0	1,848
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	41,779	41,779
19.	Other Operational Expenditures	8,190	472	8,662	283	12,945	298	13,243	855	57	23,100
20.	Internal Cost Allocations	(2,530)	0	(2,530)	796	1,734	0	1,734	0	0	0
21.	External Cost Recoveries	(4,553)	(14)	(4,567)	0	0	0	0	(1,582)	0	(6,149)
	Total	252,722	2,349	255,071	12,922	71,885	49,208	121,093	15,795	69,979	474,860

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Ottawa

	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
Object of Expense		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	66,957	12,456	79,413	0	0	0	0	0	0	0	0	79,413
(ii)	Other Instruction & Research	24,182	25,158	49,340	0	0	0	0	0	0	0	0	49,340
(iii)	Other Salaries & Wages	26,992	20,505	47,497	8,615	6,853	7,254	4,966	8,632	6,598	3,149	3,199	96,763
	Total Salaries and Wages	118,131	58,119	176,250	8,615	6,853	7,254	4,966	8,632	6,598	3,149	3,199	225,516
2.	Employee Benefits	13,414	7,313	20,727	80	952	570	452	1,914	987	318	419	26,419
	Total Salaries and Benefits	131,545	65,432	196,977	8,695	7,805	7,824	5,418	10,546	7,585	3,467	3,618	251,935
3.	Library Acquisitions	0	0	0	0	4,764	0	0	0	0	0	0	4,764
4.	Equipment and Furniture Purchases	15,844	7,951	23,795	2,204	640	233	1,632	1,562	1,190	81	1,305	32,642
5.	Equipment Rental and Maintenance	3,974	426	4,400	547	1,135	97	1,841	560	67	56	405	9,108
6.	Printing and Duplicating	636	58	694	389	4	93	1	123	3	286	26	1,619
7.	Materials and Supplies	5,477	21,670	27,147	506	165	327	3	592	937	143	134	29,954
8.	Communications	750	238	988	389	31	45	148	121	36	157	11	1,926
9.	Professional Fees	1,199	161	1,360	296	30	55	452	665	41	139	83	3,121
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	5,420	2,735	8,155	385	47	531	33	279	51	85	38	9,604
12.	Utilities	25	669	694	0	0	0	0	0	7,288	0	733	8,715
13.	Renovations and Alterations	10	159	169	0	0	0	0	0	31,031	0	480	31,680
14.	Externally Contracted Services	268	60	328	28	16	311	17	0	4,484	28	2,597	7,809
15.	Scholarships, Bursaries, etc.	426	570	996	0	0	19,453	0	0	0	0	0	20,449
16.	Debt Repayments	0	0	0	0	0	56	0	0	0	0	900	956
17.	Interest	4	43	47	2	1	187	0	94	0	4	1,513	1,848
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	41,779	0	0	41,779
19.	Other Operational Expenditures	3,813	12,468	16,281	681	80	1,088	171	3,668	145	703	283	23,100
20.	Internal Cost Allocations	1,317	417	1,734	0	0	0	0	(2,530)	0	0	796	0
21.	External Cost Recoveries	(1,513)	(34)	(1,547)	(158)	(486)	(1,994)	(165)	(1,356)	(184)	(259)	0	(6,149)
	Total	169,195	113,023	282,218	13,964	14,232	28,306	9,551	14,324	94,453	4,890	12,922	474,860

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

University of Ottawa

	Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	59,900	6,840	66,740	0	0	0	0	0	0	0	66,740
	(ii) Academic Ranks -Part Time	4,170	2,791	6,961	0	0	0	0	0	0	0	6,961
	(iii) Other Instruction & Research -Full Time	5,904	143	6,047	0	0	0	0	0	0	0	6,047
	(iv) Other Instruction & Research -Part Time	9,106	401	9,507	0	0	0	0	0	0	0	9,507
	(v) Other Salaries & Wages - Full Time	15,732	4,427	20,159	6,824	6,582	3,584	4,575	7,117	5,860	2,206	56,907
	(vi) Other Salaries & Wages - Part Time	6,101	1,430	7,531	1,790	258	2,983	391	1,209	738	429	15,329
	Total Salaries and Wages	100,913	16,032	116,945	8,614	6,840	6,567	4,966	8,326	6,598	2,635	161,491
2.	Employee Benefits	12,172	1,663	13,835	80	952	549	452	1,840	987	213	18,908
	Total Salaries and Benefits	113,085	17,695	130,780	8,694	7,792	7,116	5,418	10,166	7,585	2,848	180,399
3.	Library Acquisitions	0	0	0	0	4,764	0	0	0	0	0	4,764
4.	Equipment and Furniture Purchases	9,522	440	9,962	1,176	464	233	1,632	1,562	0	48	15,077
5.	Equipment Rental and Maintenance	1,513	260	1,773	544	1,135	95	1,841	557	67	46	6,058
6.	Printing and Duplicating	398	36	434	389	4	77	1	111	3	268	1,287
7.	Materials and Supplies	1,883	322	2,205	434	140	210	3	354	937	93	4,376
8.	Communications	558	102	660	389	31	41	148	116	36	156	1,577
9.	Professional Fees	905	87	992	259	30	55	452	606	41	132	2,567
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	1,587	297	1,884	374	47	455	33	223	51	72	3,139
12.	Utilities	0	0	0	0	0	0	0	0	7,288	0	7,288
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	4,048	0	4,048
14.	Externally Contracted Services	216	31	247	28	16	309	17	0	4,484	3	5,104
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	15,589	0	0	0	0	15,589
16.	Debt Repayments	0	0	0	0	0	56	0	0	0	0	56
17.	Interest	1	0	1	2	1	187	0	92	0	3	286
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	1,685	244	1,929	677	80	1,050	171	3,532	88	663	8,190
20.	Internal Cost Allocations	0	0	0	0	0	0	0	(2,530)	0	0	(2,530)
21.	External Cost Recoveries	(832)	(34)	(866)	(158)	(313)	(1,465)	(165)	(1,335)	(184)	(67)	(4,553)
	Total	130,521	19,480	150,001	12,808	14,191	24,008	9,551	13,454	24,444	4,265	252,722

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST
(in thousands of dollars)

University of Ottawa

Functional Area / Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks	84	582	666	0	0	0	0	0	0	0	666
	(ii) Other Instruction & Research	821	2,404	3,225	0	0	0	0	0	0	0	3,225
	(iii) Other Salaries & Wages	1,468	64	1,532	1	13	687	0	306	0	514	3,053
	Total Salaries and Wages	2,373	3,050	5,423	1	13	687	0	306	0	514	6,944
2.	Employee Benefits	209	1,082	1,291	0	0	21	0	74	0	105	1,491
	Total Salaries and Benefits	2,582	4,132	6,714	1	13	708	0	380	0	619	8,435
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	43	0	43	1,028	176	0	0	0	0	33	1,280
5.	Equipment Rental and Maintenance	11	37	48	3	0	2	0	3	0	10	66
6.	Printing and Duplicating	30	2	32	0	0	16	0	12	0	18	78
7.	Materials and Supplies	151	1,212	1,363	72	25	117	0	238	0	50	1,865
8.	Communications	13	14	27	0	0	4	0	5	0	1	37
9.	Professional Fees	76	72	148	37	0	0	0	59	0	7	251
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	285	139	424	11	0	76	0	56	0	13	580
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	30	0	30
14.	Externally Contracted Services	1	5	6	0	0	2	0	0	0	25	33
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	3,864	0	0	0	0	3,864
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	2	0	1	3
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	497	140	637	4	0	38	0	136	0	40	855
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	(667)	0	(667)	0	(173)	(529)	0	(21)	0	(192)	(1,582)
	Total	3,022	5,753	8,775	1,156	41	4,298	0	870	30	625	15,795

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Ottawa

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	3,124	15,851	0	82,460	3,441	104,876	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	2,506	12,372	0	60,893	3,666	79,437	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	618	3,479	0	21,567	(225)	25,439	0	0	0	0
5. Balance - Beginning of Year	0	2,506	12,372	0	60,893	3,666	79,437	0	0	0	0
6. Balance -End of Year	0	3,124	15,851	0	82,460	3,441	104,876	0	0	0	0

QUEEN'S

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Queen's University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	288,513	0	50,390	0	101,365	40,991	18,171	499,430	38,589
2. Total Expense	287,431	0	49,549	0	91,384	25,293	16,027	469,684	0
3. Lump Sum Payments	4,069	0	212	0	0	96	0	4,377	0
4. Net Revenue (Expense)	(2,987)	0	629	0	9,981	15,602	2,144	25,369	38,589
5. Interfund Transfers	142	0	(200)	0	0	0	58	0	0
6. Net Variation in Appropriations	(3,314)	3,314	(621)	621	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(6,159)	3,314	(192)	621	9,981	15,602	2,202	25,369	38,589
8. Net Reconciling Items	3,565	0	(767)	0	(6,896)	(9,223)	(2,624)	(15,945)	0
9. Balance - Beginning of the Year per Financial Statements	(58,621)	20,076	(13,248)	5,221	9,643	10,270	99,349	72,690	304,319
10. Balance - End of the Yearper Financial Statements	(61,215)	23,390	(14,207)	5,842	12,728	16,649	98,927	82,114	342,908

Distribution of Balance - End of the Year									
11. Unrestricted	(61,215)	0	(14,207)	0	0	0	0	(75,422)	0
12. Internally Restricted	0	23,390	0	5,842	12,728	16,649	4,740	63,349	119,945
13. Investment in Capital Assets	0	0	0	0	0	0	94,187	94,187	0
14. Externally Restricted	0	0	0	0	0	0	0	0	222,963
Total	(61,215)	23,390	(14,207)	5,842	12,728	16,649	98,927	82,114	342,908

Note 1: Included in the above revenue and expenses, $3,932 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

Queen's University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	104,128	0	104,128	0	0	0	0	0	0	104,128	0
(ii) Non-Formula Grants	15,809	0	15,809	103	0	0	0	23	1,810	17,745	0
(iii) Other MTCU Grants and Contracts	27	0	27	0	0	0	0	1,572	4,549	6,148	(336)
b) Other Ontario Government Grants and Contracts	51,153	0	51,153	0	13,155	0	13,155	1,071	0	65,379	106
Total Ontario Grants and Contracts	171,117	0	171,117	103	13,155	0	13,155	2,666	6,359	193,400	(230)
c) Federal	18	0	18	0	43,784	0	43,784	3,759	0	47,561	0
d) Municipal	0	0	0	0	1	0	1	50	0	51	0
e) Other Provinces	0	0	0	0	28	0	28	34	0	62	0
f) Foreign	0	0	0	0	1,228	0	1,228	23	0	1,251	0
2. Fees											
a) Tuition Fees	90,157	14,002	104,159	0	0	0	0	0	0	104,159	0
b) Miscellaneous Fees	7,018	0	7,018	33,223	0	0	0	0	0	40,241	0
3. Borrowings	0	0	0	0	0	0	0	0	1,885	1,885	0
4. Donations and Non-Government Grants and Contracts	1,944	0	1,944	20	29,984	11,042	41,026	10,799	4,902	58,691	19,522
5. Sales of Services and Products	0	0	0	16,221	0	0	0	0	0	16,221	0
6. Investment Income											
a) Endowment	2,369	0	2,369	0	721	0	721	13,566	0	16,656	19,297
b) Other Investment Income	286	0	286	(116)	1,018	26	1,044	4,250	3,663	9,127	0
7. Miscellaneous	1,440	162	1,602	939	378	0	378	5,844	1,362	10,125	0
Total	274,349	14,164	288,513	50,390	90,297	11,068	101,365	40,991	18,171	499,430	38,589

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Queen's University

Functional Area / Fund	Instruction and Research: All Excl. Medicine (1)	Instruction and Research: Medicine (2)	Instruction and Research: Sub-total (3)	Academic Support (4)	Library (5)	Student Services (6)	Central Comput. and Commun. (7)	Admin. & General (8)	Physical Plant (9)	External Relations (10)	Ancillary (11)	Total (12)
Operating	113,843	64,479	178,322	6,860	16,434	34,192	7,213	5,940	23,959	347	0	273,267
Other (Non-Credit)	13,756	408	14,164	0	0	0	0	0	0	0	0	14,164
Ancillary	0	0	0	0	0	0	0	0	0	0	49,549	49,549
Sponsored Research	41,560	49,824	91,384	0	0	0	0	0	0	0	0	91,384
Trust	8,603	975	9,578	2,593	451	2,496	0	366	734	9,075	0	25,293
Capital	0	0	0	0	0	0	0	0	16,027	0	0	16,027
Total	177,762	115,686	293,448	9,453	16,885	36,688	7,213	6,306	40,720	9,422	49,549	469,684

Table 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Queen's University

Fund / Object of Expense		General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	73,388	631	74,019	0	3,241	0	3,241	1,640	0	78,900
(ii)	Other Instruction & Research	6,610	204	6,814	0	25,307	4,411	29,718	1,339	0	37,871
(iii)	Other Salaries & Wages	93,205	1,277	94,482	7,518	2,268	287	2,555	8,800	0	113,355
	Total Salaries and Wages	173,203	2,112	175,315	7,518	30,816	4,698	35,514	11,779	0	230,126
2.	Employee Benefits	21,960	261	22,221	1,267	3,587	554	4,141	1,310	0	28,939
	Total Salaries and Benefits	195,163	2,373	197,536	8,785	34,403	5,252	39,655	13,089	0	259,065
3.	Library Acquisitions	7,334	22	7,356	0	103	0	103	310	0	7,769
4.	Equipment and Furniture Purchases	5,587	88	5,675	1,171	13,979	1,619	15,598	3,001	493	25,938
5.	Equipment Rental and Maintenance	1,727	347	2,074	558	240	14	254	152	0	3,038
6.	Printing and Duplicating	1,212	23	1,235	23	49	0	49	931	0	2,238
7.	Materials and Supplies	9,305	3,455	12,760	2,610	10,261	1,587	11,848	940	0	28,158
8.	Communications	2,930	133	3,063	426	62	13	75	501	0	4,065
9.	Professional Fees	3,197	1,971	5,168	259	1,610	113	1,723	2,903	0	10,053
10.	Costs of Goods Sold	0	0	0	3,191	0	0	0	0	0	3,191
11.	Travel	3,294	165	3,459	254	6,551	669	7,220	1,545	0	12,478
12.	Utilities	8,498	0	8,498	3,295	0	0	0	114	0	11,907
13.	Renovations and Alterations	4,193	0	4,193	5,116	701	107	808	599	39	10,755
14.	Externally Contracted Services	1,407	27	1,434	12,064	2,988	173	3,161	549	0	17,208
15.	Scholarships, Bursaries, etc.	25,532	204	25,736	0	852	0	852	0	0	26,588
16.	Debt Repayments	375	0	375	1,634	0	0	0	0	0	2,009
17.	Interest	209	0	209	2,823	0	0	0	0	(504)	2,528
18.	Building, Land and Site Services	46	0	46	66	0	0	0	0	17,004	17,116
19.	Other Operational Expenditures	10,483	5,035	15,518	5,878	5,942	1,521	7,463	1,859	0	30,718
20.	Internal Cost Allocations	(3,364)	358	(3,006)	1,396	2,766	0	2,766	(1,128)	(28)	0
21.	External Cost Recoveries	(3,861)	(37)	(3,898)	0	(191)	0	(191)	(72)	(977)	(5,138)
	Total	273,267	14,164	287,431	49,549	80,316	11,068	91,384	25,293	16,027	469,684

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Queen's University

Functional Area / Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	62,726	16,174	78,900	0	0	0	0	0	0	0	0	78,900
(ii)	Other Instruction & Research	19,863	18,008	37,871	0	0	0	0	0	0	0	0	37,871
(iii)	Other Salaries & Wages	20,718	45,666	66,384	4,726	6,922	7,270	3,094	7,272	5,955	4,214	7,518	113,355
	Total Salaries and Wages	103,307	79,848	183,155	4,726	6,922	7,270	3,094	7,272	5,955	4,214	7,518	230,126
2.	Employee Benefits	15,557	6,057	21,614	746	1,113	1,099	500	1,168	959	473	1,267	28,939
	Total Salaries and Benefits	118,864	85,905	204,769	5,472	8,035	8,369	3,594	8,440	6,914	4,687	8,785	259,065
3.	Library Acquisitions	107	18	125	0	7,644	0	0	0	0	0	0	7,769
4.	Equipment and Furniture Purchases	11,807	7,722	19,529	1,905	847	169	1,214	227	645	231	1,171	25,938
5.	Equipment Rental and Maintenance	876	164	1,040	11	28	24	1,192	16	66	103	558	3,038
6.	Printing and Duplicating	600	56	656	311	195	92	32	29	3	897	23	2,238
7.	Materials and Supplies	13,349	7,476	20,825	466	210	668	111	232	2,635	401	2,610	28,158
8.	Communications	1,919	102	2,021	127	0	22	619	28	362	460	426	4,065
9.	Professional Fees	6,350	1,127	7,477	321	73	471	192	798	5	457	259	10,053
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	3,191	3,191
11.	Travel	6,566	3,505	10,071	490	35	742	100	283	5	498	254	12,478
12.	Utilities	0	0	0	0	0	0	0	0	8,612	0	3,295	11,907
13.	Renovations and Alterations	332	476	808	0	0	0	0	0	4,831	0	5,116	10,755
14.	Externally Contracted Services	2,958	680	3,638	0	3	0	0	24	1,117	362	12,064	17,208
15.	Scholarships, Bursaries, etc.	303	753	1,056	0	0	25,532	0	0	0	0	0	26,588
16.	Debt Repayments	125	0	125	0	0	0	250	0	0	0	1,634	2,009
17.	Interest	162	0	162	0	0	16	65	(34)	(504)	0	2,823	2,528
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	17,050	0	66	17,116
19.	Other Operational Expenditures	12,268	7,020	19,288	609	335	547	0	415	2,289	1,357	5,878	30,718
20.	Internal Cost Allocations	1,677	716	2,393	5	0	74	50	(3,881)	(37)	0	1,396	0
21.	External Cost Recoveries	(501)	(34)	(535)	(264)	(520)	(38)	(206)	(271)	(3,273)	(31)	0	(5,138)
	Total	177,762	115,686	293,448	9,453	16,885	36,688	7,213	6,306	40,720	9,422	49,549	469,684

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Queen's University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	50,980	13,607	64,587	0	0	0	0	0	0	0	64,587
	(ii) Academic Ranks -Part Time	8,677	124	8,801	0	0	0	0	0	0	0	8,801
	(iii) Other Instruction & Research -Full Time	373	560	933	0	0	0	0	0	0	0	933
	(iv) Other Instruction & Research -Part Time	5,272	405	5,677	0	0	0	0	0	0	0	5,677
	(v) Other Salaries & Wages - Full Time	14,427	41,928	56,355	3,893	4,108	4,081	2,478	6,941	5,165	87	83,108
	(vi) Other Salaries & Wages - Part Time	1,204	2,215	3,419	525	2,759	1,733	616	246	790	9	10,097
	Total Salaries and Wages	80,933	58,839	139,772	4,418	6,867	5,814	3,094	7,187	5,955	96	173,203
2.	Employee Benefits	13,050	3,521	16,571	712	1,107	937	500	1,159	959	15	21,960
	Total Salaries and Benefits	93,983	62,360	156,343	5,130	7,974	6,751	3,594	8,346	6,914	111	195,163
3.	Library Acquisitions	0	0	0	0	7,334	0	0	0	0	0	7,334
4.	Equipment and Furniture Purchases	2,458	485	2,943	175	769	165	1,214	3	152	6	5,587
5.	Equipment Rental and Maintenance	298	88	386	11	28	24	1,192	16	66	4	1,727
6.	Printing and Duplicating	518	38	556	306	194	86	32	27	3	8	1,212
7.	Materials and Supplies	4,806	371	5,177	389	196	507	111	231	2,614	80	9,305
8.	Communications	1,780	25	1,805	103	0	13	619	28	362	0	2,930
9.	Professional Fees	1,656	396	2,052	245	73	15	192	593	5	22	3,197
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	1,174	521	1,695	460	34	689	100	283	5	28	3,294
12.	Utilities	0	0	0	0	0	0	0	0	8,498	0	8,498
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	4,193	0	4,193
14.	Externally Contracted Services	263	0	263	0	3	0	0	24	1,117	0	1,407
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	25,532	0	0	0	0	25,532
16.	Debt Repayments	125	0	125	0	0	0	250	0	0	0	375
17.	Interest	162	0	162	0	0	16	65	(34)	0	0	209
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	46	0	46
19.	Other Operational Expenditures	6,330	325	6,655	300	335	395	0	415	2,289	94	10,483
20.	Internal Cost Allocations	532	(96)	436	5	0	35	50	(3,881)	(9)	0	(3,364)
21.	External Cost Recoveries	(242)	(34)	(276)	(264)	(506)	(36)	(206)	(271)	(2,296)	(6)	(3,861)
	Total	113,843	64,479	178,322	6,860	16,434	34,192	7,213	5,940	23,959	347	273,267

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Queen's University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks	1,443	197	1,640	0	0	0	0	0	0	0	1,640
	(ii) Other Instruction & Research	1,092	247	1,339	0	0	0	0	0	0	0	1,339
	(iii) Other Salaries & Wages	2,613	165	2,778	308	55	1,456	0	85	0	4,118	8,800
	Total Salaries and Wages	5,148	609	5,757	308	55	1,456	0	85	0	4,118	11,779
2.	Employee Benefits	573	68	641	34	6	162	0	9	0	458	1,310
	Total Salaries and Benefits	5,721	677	6,398	342	61	1,618	0	94	0	4,576	13,089
3.	Library Acquisitions	0	0	0	0	310	0	0	0	0	0	310
4.	Equipment and Furniture Purchases	842	58	900	1,730	78	4	0	64	0	225	3,001
5.	Equipment Rental and Maintenance	38	15	53	0	0	0	0	0	0	99	152
6.	Printing and Duplicating	28	0	28	5	1	6	0	2	0	889	931
7.	Materials and Supplies	175	170	345	77	14	161	0	1	21	321	940
8.	Communications	4	4	8	24	0	9	0	0	0	460	501
9.	Professional Fees	1,506	225	1,731	76	0	456	0	205	0	435	2,903
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	921	70	991	30	1	53	0	0	0	470	1,545
12.	Utilities	0	0	0	0	0	0	0	0	114	0	114
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	599	0	599
14.	Externally Contracted Services	169	18	187	0	0	0	0	0	0	362	549
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	121	14	135	309	0	152	0	0	0	1,263	1,859
20.	Internal Cost Allocations	(891)	(276)	(1,167)	0	0	39	0	0	0	0	(1,128)
21.	External Cost Recoveries	(31)	0	(31)	0	(14)	(2)	0	0	0	(25)	(72)
	Total	8,603	975	9,578	2,593	451	2,496	0	366	734	9,075	25,293

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Queen's University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	78	(545)	3,818	0	0	(37)	3,314	621	0	0	621
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	78	(545)	3,818	0	0	(37)	3,314	621	0	0	621
5. Balance - Beginning of Year	26	1,232	18,267	500	0	51	20,076	5,221	0	0	5,221
6. Balance -End of Year	104	687	22,085	500	0	14	23,390	5,842	0	0	5,842

RYERSON

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Ryerson University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	174,710	0	24,476	0	9,016	6,223	3,148	217,573	5,462
2. Total Expense	165,009	0	23,846	0	7,317	4,927	4,767	205,866	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	9,701	0	630	0	1,699	1,296	(1,619)	11,707	5,462
5. Interfund Transfers	(584)	0	(330)	0	0	0	914	0	0
6. Net Variation in Appropriations	(94,771)	94,771	(365)	365	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(85,654)	94,771	(65)	365	1,699	1,296	(705)	11,707	5,462
8. Net Reconciling Items	93,418	0	65	0	(1,699)	(1,296)	1,559	92,047	0
9. Balance - Beginning of the Year per Financial Statements	57	15,451	0	4,270	0	0	28,487	48,265	10,266
10. Balance - End of the Yearper Financial Statements	7,821	110,222	0	4,635	0	0	29,341	152,019	15,728
Distribution of Balance - End of the Year									
11. Unrestricted	7,821	0	0	0	0	0	(26,912)	(19,091)	0
12. Internally Restricted	0	110,222	0	4,635	0	0	0	114,857	0
13. Investment in Capital Assets	0	0	0	0	0	0	56,253	56,253	0
14. Externally Restricted	0	0	0	0	0	0	0	0	15,728
Total	7,821	110,222	0	4,635	0	0	29,341	152,019	15,728

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2001

REVENUE

(in thousands of dollars)

Ryerson University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	72,368	0	72,368	0	0	0	0	0	0	72,368	0
(ii) Non-Formula Grants	12,606	0	12,606	0	176	0	176	37	0	12,819	25
(iii) Other MTCU Grants and Contracts	1,274	0	1,274	0	50	0	50	0	0	1,324	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	73	0	73	0	0	73	0
Total Ontario Grants and Contracts	86,248	0	86,248	0	299	0	299	37	0	86,584	25
c) Federal	923	0	923	0	3,917	0	3,917	0	0	4,840	0
d) Municipal	0	0	0	114	0	0	0	0	0	114	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	71,468	3,733	75,201	0	0	0	0	0	0	75,201	0
b) Miscellaneous Fees	5,465	405	5,870	5,575	0	0	0	0	0	11,445	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	88	678	766	52	2,875	0	2,875	5,199	0	8,892	5,437
5. Sales of Services and Products	0	0	0	16,262	0	0	0	0	0	16,262	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	3,288	0	3,288	2	0	0	0	846	2,501	6,637	0
7. Miscellaneous	2,407	7	2,414	2,471	1,925	0	1,925	141	647	7,598	0
Total	169,887	4,823	174,710	24,476	9,016	0	9,016	6,223	3,148	217,573	5,462

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Ryerson University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	88,159	0	88,159	10,905	6,329	15,516	7,884	9,961	18,197	3,796	0	160,747
Other (Non-Credit)	4,262	0	4,262	0	0	0	0	0	0	0	0	4,262
Ancillary	0	0	0	0	0	0	0	0	0	0	23,846	23,846
Sponsored Research	7,317	0	7,317	0	0	0	0	0	0	0	0	7,317
Trust	3,715	0	3,715	0	15	1,096	0	0	101	0	0	4,927
Capital	0	0	0	0	0	0	0	0	4,767	0	0	4,767
Total	103,453	0	103,453	10,905	6,344	16,612	7,884	9,961	23,065	3,796	23,846	205,866

Table 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Ryerson University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
	Object of Expense					Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	41,282	0	41,282	0	37	0	37	45	0	41,364
(ii)	Other Instruction & Research	14,065	1,444	15,509	0	988	0	988	111	0	16,608
(iii)	Other Salaries & Wages	39,945	877	40,822	4,234	1,638	0	1,638	1,200	0	47,894
	Total Salaries and Wages	95,292	2,321	97,613	4,234	2,663	0	2,663	1,356	0	105,866
2.	Employee Benefits	14,292	188	14,480	595	181	0	181	137	0	15,393
	Total Salaries and Benefits	109,584	2,509	112,093	4,829	2,844	0	2,844	1,493	0	121,259
3.	Library Acquisitions	2,287	27	2,314	0	33	0	33	15	0	2,362
4.	Equipment and Furniture Purchases	12,055	189	12,244	376	1,812	0	1,812	922	131	15,485
5.	Equipment Rental and Maintenance	1,422	6	1,428	1,127	71	0	71	9	0	2,635
6.	Printing and Duplicating	478	8	486	9	7	0	7	10	0	512
7.	Materials and Supplies	9,610	768	10,378	1,489	1,732	0	1,732	1,276	(136)	14,739
8.	Communications	899	12	911	523	18	0	18	23	0	1,475
9.	Professional Fees	298	519	817	0	3	0	3	0	18	838
10.	Costs of Goods Sold	0	0	0	11,278	0	0	0	0	0	11,278
11.	Travel	2,594	25	2,619	74	615	0	615	183	0	3,491
12.	Utilities	5,169	0	5,169	655	2	0	2	2	0	5,828
13.	Renovations and Alterations	3,285	59	3,344	106	23	0	23	5	1,393	4,871
14.	Externally Contracted Services	4,429	62	4,491	895	93	0	93	61	305	5,845
15.	Scholarships, Bursaries, etc.	7,198	0	7,198	0	0	0	0	872	0	8,070
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0
17.	Interest	85	0	85	3,799	0	0	0	0	287	4,171
18.	Building, Land and Site Services	231	7	238	0	0	0	0	0	2,769	3,007
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	1,123	71	1,194	(1,314)	64	0	64	56	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	160,747	4,262	165,009	23,846	7,317	0	7,317	4,927	4,767	205,866

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Ryerson University

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	41,364	0	41,364	0	0	0	0	0	0	0	0	41,364
(ii) Other Instruction & Research	16,608	0	16,608	0	0	0	0	0	0	0	0	16,608
(iii) Other Salaries & Wages	13,900	0	13,900	6,583	2,951	4,301	4,281	5,089	4,560	1,995	4,234	47,894
Total Salaries and Wages	71,872	0	71,872	6,583	2,951	4,301	4,281	5,089	4,560	1,995	4,234	105,866
2. Employee Benefits	9,780	0	9,780	956	464	522	502	1,467	840	267	595	15,393
Total Salaries and Benefits	81,652	0	81,652	7,539	3,415	4,823	4,783	6,556	5,400	2,262	4,829	121,259
3. Library Acquisitions	60	0	60	0	2,302	0	0	0	0	0	0	2,362
4. Equipment and Furniture Purchases	7,820	0	7,820	1,394	225	1,744	3,148	265	310	203	376	15,485
5. Equipment Rental and Maintenance	470	0	470	94	33	111	359	366	73	2	1,127	2,635
6. Printing and Duplicating	177	0	177	210	0	55	5	42	9	5	9	512
7. Materials and Supplies	7,272	0	7,272	481	283	913	1,008	1,826	1,241	226	1,489	14,739
8. Communications	373	0	373	254	7	150	5	91	5	67	523	1,475
9. Professional Fees	554	0	554	6	0	0	0	256	22	0	0	838
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	11,278	11,278
11. Travel	2,643	0	2,643	238	17	227	60	153	36	43	74	3,491
12. Utilities	2	0	2	0	0	0	0	0	5,171	0	655	5,828
13. Renovations and Alterations	82	0	82	0	0	0	0	0	4,683	0	106	4,871
14. Externally Contracted Services	531	0	531	317	5	279	16	209	2,745	848	895	5,845
15. Scholarships, Bursaries, etc.	0	0	0	0	0	8,070	0	0	0	0	0	8,070
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	27	58	287	0	3,799	4,171
18. Building, Land and Site Services	7	0	7	0	0	0	0	0	3,000	0	0	3,007
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	1,810	0	1,810	372	57	240	(1,527)	139	83	140	(1,314)	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	103,453	0	103,453	10,905	6,344	16,612	7,884	9,961	23,065	3,796	23,846	205,866

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Ryerson University

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	41,260	0	41,260	0	0	0	0	0	0	0	41,260
(ii) Academic Ranks -Part Time	22	0	22	0	0	0	0	0	0	0	22
(iii) Other Instruction & Research -Full Time	6,118	0	6,118	0	0	0	0	0	0	0	6,118
(iv) Other Instruction & Research -Part Time	7,947	0	7,947	0	0	0	0	0	0	0	7,947
(v) Other Salaries & Wages - Full Time	6,172	0	6,172	4,786	2,531	2,290	3,403	4,485	3,874	1,428	28,969
(vi) Other Salaries & Wages - Part Time	4,056	0	4,056	1,797	420	2,011	878	604	643	567	10,976
Total Salaries and Wages	65,575	0	65,575	6,583	2,951	4,301	4,281	5,089	4,517	1,995	95,292
2. Employee Benefits	9,279	0	9,279	956	464	522	502	1,467	835	267	14,292
Total Salaries and Benefits	74,854	0	74,854	7,539	3,415	4,823	4,783	6,556	5,352	2,262	109,584
3. Library Acquisitions	0	0	0	0	2,287	0	0	0	0	0	2,287
4. Equipment and Furniture Purchases	4,897	0	4,897	1,394	225	1,744	3,148	265	179	203	12,055
5. Equipment Rental and Maintenance	384	0	384	94	33	111	359	366	73	2	1,422
6. Printing and Duplicating	153	0	153	210	0	55	5	42	8	5	478
7. Materials and Supplies	3,735	0	3,735	481	283	691	1,008	1,826	1,360	226	9,610
8. Communications	323	0	323	254	7	150	5	91	2	67	899
9. Professional Fees	32	0	32	6	0	0	0	256	4	0	298
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	1,827	0	1,827	238	17	225	60	153	31	43	2,594
12. Utilities	0	0	0	0	0	0	0	0	5,169	0	5,169
13. Renovations and Alterations	0	0	0	0	0	0	0	0	3,285	0	3,285
14. Externally Contracted Services	317	0	317	317	5	279	16	209	2,438	848	4,429
15. Scholarships, Bursaries, etc.	0	0	0	0	0	7,198	0	0	0	0	7,198
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	27	58	0	0	85
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	231	0	231
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	1,637	0	1,637	372	57	240	(1,527)	139	65	140	1,123
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	88,159	0	88,159	10,905	6,329	15,516	7,884	9,961	18,197	3,796	160,747

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2001

EXPENSE - TRUST

(in thousands of dollars)

Ryerson University

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	45	0	45	0	0	0	0	0	0	0	45
(ii) Other Instruction & Research	111	0	111	0	0	0	0	0	0	0	111
(iii) Other Salaries & Wages	1,157	0	1,157	0	0	0	0	0	43	0	1,200
Total Salaries and Wages	1,313	0	1,313	0	0	0	0	0	43	0	1,356
2. Employee Benefits	132	0	132	0	0	0	0	0	5	0	137
Total Salaries and Benefits	1,445	0	1,445	0	0	0	0	0	48	0	1,493
3. Library Acquisitions	0	0	0	0	15	0	0	0	0	0	15
4. Equipment and Furniture Purchases	922	0	922	0	0	0	0	0	0	0	922
5. Equipment Rental and Maintenance	9	0	9	0	0	0	0	0	0	0	9
6. Printing and Duplicating	9	0	9	0	0	0	0	0	1	0	10
7. Materials and Supplies	1,037	0	1,037	0	0	222	0	0	17	0	1,276
8. Communications	20	0	20	0	0	0	0	0	3	0	23
9. Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	176	0	176	0	0	2	0	0	5	0	183
12. Utilities	0	0	0	0	0	0	0	0	2	0	2
13. Renovations and Alterations	0	0	0	0	0	0	0	0	5	0	5
14. Externally Contracted Services	59	0	59	0	0	0	0	0	2	0	61
15. Scholarships, Bursaries etc.	0	0	0	0	0	872	0	0	0	0	872
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	38	0	38	0	0	0	0	0	18	0	56
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	3,715	0	3,715	0	15	1,096	0	0	101	0	4,927

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Ryerson University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	1,696	0	1,666	0	0	13,136	16,498	365	0	0	365
2. Deduct: Expenses Included in this Year's Operations	0	0	516	0	0	14,282	14,798	0	0	0	0
3. Other	0	0	0	0	93,071	0	93,071	0	0	0	0
4. Net Variation in Appropriations for the Year	1,696	0	1,150	0	93,071	(1,146)	94,771	365	0	0	365
5. Balance - Beginning of Year	5,959	0	5,203	0	0	4,289	15,451	4,270	0	0	4,270
6. Balance -End of Year	7,655	0	6,353	0	93,071	3,143	110,222	4,635	0	0	4,635

F3

TORONTO

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Toronto

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	740,154	0	91,078	0	469,632	4,360	45,209	1,350,433	54,928
2. Total Expense	716,135	0	86,113	0	425,158	30,066	47,909	1,305,381	0
3. Lump Sum Payments	2,273	0	0	0	0	0	0	2,273	0
4. Net Revenue (Expense)	21,746	0	4,965	0	44,474	(25,706)	(2,700)	42,779	54,928
5. Interfund Transfers	(24,807)	0	(3,559)	0	1,580	63,577	13,235	50,026	(50,026)
6. Net Variation in Appropriations	13,059	(13,059)	1,160	(1,160)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	9,998	(13,059)	2,566	(1,160)	46,054	37,871	10,535	92,805	4,902
8. Net Reconciling Items	(15,676)	0	(3,407)	0	0	(73,984)	(16,362)	(109,429)	0
9. Balance - Beginning of the Year per Financial Statements	(5,396)	65,263	48	32,691	1,854	148,314	133,593	376,367	1,171,314
10. Balance - End of the Yearper Financial Statements	(11,074)	52,204	(793)	31,531	47,908	112,201	127,766	359,743	1,176,216

Distribution of Balance - End of the Year									
11. Unrestricted	(11,074)	0	(793)	0	0	0	(7,385)	(19,252)	0
12. Internally Restricted	0	52,204	0	7,208	47,908	112,201	(8,217)	211,304	306,824
13. Investment in Capital Assets	0	0	0	24,323	0	0	143,368	167,691	0
14. Externally Restricted	0	0	0	0	0	0	0	0	869,392
Total	(11,074)	52,204	(793)	31,531	47,908	112,201	127,766	359,743	1,176,216

Note 1: In addition to the above revenue and expenses, $12,032 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

Table 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

University of Toronto

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	319,884	0	319,884	0	0	0	0	0	0	319,884	0
(ii) Non-Formula Grants	31,883	0	31,883	324	626	0	626	79	4,312	37,224	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	2,345	18,982	21,327	182
b) Other Ontario Government Grants and Contracts	21,921	0	21,921	0	65,293	32,143	97,436	619	110	120,086	100
Total Ontario Grants and Contracts	373,688	0	373,688	324	65,919	32,143	98,062	3,043	23,404	498,521	282
c) Federal	0	0	0	0	141,937	50,458	192,395	1,154	0	193,549	0
d) Municipal	0	0	0	0	15	0	15	17	0	32	0
e) Other Provinces	0	0	0	0	44	184	228	0	0	228	0
f) Foreign	0	0	0	0	4,632	9,590	14,222	0	0	14,222	0
2. Fees											
a) Tuition Fees	228,412	25,017	253,429	0	0	0	0	0	0	253,429	0
b) Miscellaneous Fees	63,522	0	63,522	15,213	0	0	0	0	477	79,212	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	60,974	103,228	164,202	33,811	13,219	211,232	54,646
5. Sales of Services and Products	0	0	0	73,348	0	0	0	0	0	73,348	0
6. Investment Income											
a) Endowment	30,677	0	30,677	0	(501)	0	(501)	(38,186)	0	(8,010)	0
b) Other Investment Income	14,781	0	14,781	1,730	1,009	0	1,009	4,521	8,109	30,150	0
7. Miscellaneous	4,057	0	4,057	463	0	0	0	0	0	4,520	0
Total	715,137	25,017	740,154	91,078	274,029	195,603	469,632	4,360	45,209	1,350,433	54,928

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Toronto

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	358,617	60,216	418,833	20,094	48,233	86,759	19,211	24,118	62,420	11,440	0	691,108
Other (Non-Credit)	23,130	1,897	25,027	0	0	0	0	0	0	0	0	25,027
Ancillary	0	0	0	0	0	0	0	0	0	0	86,113	86,113
Sponsored Research	156,027	269,131	425,158	0	0	0	0	0	0	0	0	425,158
Trust	16,082	8,099	24,181	4,275	1,603	0	0	7	0	0	0	30,066
Capital	0	0	0	0	0	0	0	0	47,909	0	0	47,909
Total	553,856	339,343	893,199	24,369	49,836	86,759	19,211	24,125	110,329	11,440	86,113	1,305,381

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Toronto

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
						Sponsored Research					
Object of Expense		Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal	Trust	Capital	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	212,137	5,895	218,032	0	10,720	10,390	21,110	3,951	0	243,093
(ii)	Other Instruction & Research	36,981	3,910	40,891	0	53,466	51,822	105,288	1,660	0	147,839
(iii)	Other Salaries & Wages	180,090	4,989	185,079	10,252	29,151	28,255	57,406	3,908	0	256,645
	Total Salaries and Wages	429,208	14,794	444,002	10,252	93,337	90,467	183,804	9,519	0	647,577
2.	Employee Benefits	46,452	1,178	47,630	2,100	6,436	6,238	12,674	1,105	0	63,509
	Total Salaries and Benefits	475,660	15,972	491,632	12,352	99,773	96,705	196,478	10,624	0	711,086
3.	Library Acquisitions	21,367	20	21,387	0	156	151	307	1,603	0	23,297
4.	Equipment and Furniture Purchases	17,225	366	17,591	673	30,672	29,729	60,401	1,790	0	80,455
5.	Equipment Rental and Maintenance	9,257	452	9,709	2,804	905	878	1,783	96	0	14,392
6.	Printing and Duplicating	8,193	815	9,008	29	1,823	1,767	3,590	906	0	13,533
7.	Materials and Supplies	53,354	6,356	59,710	1,526	42,833	41,516	84,349	3,644	0	149,229
8.	Communications	8,205	572	8,777	146	1,285	1,245	2,530	222	0	11,675
9.	Professional Fees	6,257	246	6,503	402	3,045	2,951	5,996	258	0	13,159
10.	Costs of Goods Sold	0	0	0	46,321	0	0	0	0	0	46,321
11.	Travel	9,174	702	9,876	78	11,443	11,091	22,534	1,263	0	33,751
12.	Utilities	28,748	0	28,748	2,606	0	0	0	0	0	31,354
13.	Renovations and Alterations	3,366	0	3,366	1,589	0	0	0	0	47,909	52,864
14.	Externally Contracted Services	14,104	19	14,123	12,234	9,154	8,873	18,027	5,113	0	49,497
15.	Scholarships, Bursaries, etc.	68,646	370	69,016	0	0	0	0	0	0	69,016
16.	Debt Repayments	0	0	0	1,663	0	0	0	0	0	1,663
17.	Interest	3,401	159	3,560	3,690	1	1	2	6	0	7,258
18.	Building, Land and Site Services	0	0	0	0	10,273	0	10,273	0	0	10,273
19.	Other Operational Expenditures	0	0	0	0	718	696	1,414	1,728	0	3,142
20.	Internal Cost Allocations	(20,195)	(146)	(20,341)	0	17,481	0	17,481	2,860	0	0
21.	External Cost Recoveries	(15,654)	(876)	(16,530)	0	(7)	0	(7)	(47)	0	(16,584)
	Total	691,108	25,027	716,135	86,113	229,555	195,603	425,158	30,066	47,909	1,305,381

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Toronto

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
	(i) Academic Ranks	194,124	48,969	243,093	0	0	0	0	0	0	0	0	243,093
	(ii) Other Instruction & Research	79,389	68,450	147,839	0	0	0	0	0	0	0	0	147,839
	(iii) Other Salaries & Wages	85,220	61,244	146,464	15,460	24,352	12,042	13,287	13,418	13,757	7,613	10,252	256,645
	Total Salaries and Wages	358,733	178,663	537,396	15,460	24,352	12,042	13,287	13,418	13,757	7,613	10,252	647,577
2.	Employee Benefits	33,269	15,031	48,300	1,488	2,854	1,317	1,606	2,271	2,731	842	2,100	63,509
	Total Salaries and Benefits	392,002	193,694	585,696	16,948	27,206	13,359	14,893	15,689	16,488	8,455	12,352	711,086
3.	Library Acquisitions	163	164	327	0	22,970	0	0	0	0	0	0	23,297
4.	Equipment and Furniture Purchases	32,622	40,021	72,643	763	528	931	2,354	1,005	1,331	227	673	80,455
5.	Equipment Rental and Maintenance	4,501	1,909	6,410	807	1,506	432	1,015	1,087	258	73	2,804	14,392
6.	Printing and Duplicating	7,328	2,716	10,044	827	129	176	39	630	10	1,649	29	13,533
7.	Materials and Supplies	59,162	62,308	121,470	4,402	3,057	5,000	518	2,166	10,357	733	1,526	149,229
8.	Communications	4,295	2,449	6,744	644	354	233	630	592	1,562	770	146	11,675
9.	Professional Fees	3,673	4,298	7,971	330	129	642	569	2,230	653	233	402	13,159
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	46,321	46,321
11.	Travel	16,562	14,703	31,265	512	200	597	179	564	75	281	78	33,751
12.	Utilities	0	0	0	0	0	0	0	0	28,748	0	2,606	31,354
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	51,275	0	1,589	52,864
14.	Externally Contracted Services	9,889	15,263	25,152	70	4	615	37	353	11,009	23	12,234	49,497
15.	Scholarships, Bursaries, etc.	370	0	370	0	0	68,646	0	0	0	0	0	69,016
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	1,663	1,663
17.	Interest	1,951	113	2,064	153	125	50	27	1,118	0	31	3,690	7,258
18.	Building, Land and Site Services	10,272	1	10,273	0	0	0	0	0	0	0	0	10,273
19.	Other Operational Expenditures	1,936	1,206	3,142	0	0	0	0	0	0	0	0	3,142
20.	Internal Cost Allocations	9,174	1,384	10,558	(1,087)	(2,596)	0	(1,050)	(1,309)	(3,481)	(1,035)	0	0
21.	External Cost Recoveries	(44)	(886)	(930)	0	(3,776)	(3,922)	0	0	(7,956)	0	0	(16,584)
	Total	553,856	339,343	893,199	24,369	49,836	86,759	19,211	24,125	110,329	11,440	86,113	1,305,381

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

University of Toronto

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	172,809	29,315	202,124	0	0	0	0	0	0	0	202,124
	(ii) Academic Ranks -Part Time	8,561	1,452	10,013	0	0	0	0	0	0	0	10,013
	(iii) Other Instruction & Research -Full Time	14,221	816	15,037	0	0	0	0	0	0	0	15,037
	(iv) Other Instruction & Research -Part Time	20,754	1,190	21,944	0	0	0	0	0	0	0	21,944
	(v) Other Salaries & Wages - Full Time	53,075	13,079	66,154	9,090	19,163	9,476	10,456	10,559	10,825	5,991	141,714
	(vi) Other Salaries & Wages - Part Time	14,373	3,542	17,915	2,462	5,189	2,566	2,831	2,859	2,932	1,622	38,376
	Total Salaries and Wages	283,793	49,394	333,187	11,552	24,352	12,042	13,287	13,418	13,757	7,613	429,208
2.	Employee Benefits	28,212	5,498	33,710	1,121	2,854	1,317	1,606	2,271	2,731	842	46,452
	Total Salaries and Benefits	312,005	54,892	366,897	12,673	27,206	13,359	14,893	15,689	16,488	8,455	475,660
3.	Library Acquisitions	0	0	0	0	21,367	0	0	0	0	0	21,367
4.	Equipment and Furniture Purchases	7,635	2,451	10,086	763	528	931	2,354	1,005	1,331	227	17,225
5.	Equipment Rental and Maintenance	3,428	651	4,079	807	1,506	432	1,015	1,087	258	73	9,257
6.	Printing and Duplicating	4,272	461	4,733	827	129	176	39	630	10	1,649	8,193
7.	Materials and Supplies	26,533	588	27,121	4,402	3,057	5,000	518	2,166	10,357	733	53,354
8.	Communications	2,711	709	3,420	644	354	233	630	592	1,562	770	8,205
9.	Professional Fees	1,132	339	1,471	330	129	642	569	2,230	653	233	6,257
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	5,707	1,066	6,773	512	200	597	179	557	75	281	9,174
12.	Utilities	0	0	0	0	0	0	0	0	28,748	0	28,748
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	3,366	0	3,366
14.	Externally Contracted Services	1,410	583	1,993	70	4	615	37	353	11,009	23	14,104
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	68,646	0	0	0	0	68,646
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	1,807	90	1,897	153	125	50	27	1,118	0	31	3,401
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	(8,023)	(1,614)	(9,637)	(1,087)	(2,596)	0	(1,050)	(1,309)	(3,481)	(1,035)	(20,195)
21.	External Cost Recoveries	0	0	0	0	(3,776)	(3,922)	0	0	(7,956)	0	(15,654)
	Total	358,617	60,216	418,833	20,094	48,233	86,759	19,211	24,118	62,420	11,440	691,108

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

University of Toronto

Object of Expense / Functional Area	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	2,314	1,637	3,951	0	0	0	0	0	0	0	3,951
(ii) Other Instruction & Research	50	1,610	1,660	0	0	0	0	0	0	0	1,660
(iii) Other Salaries & Wages	0	0	0	3,908	0	0	0	0	0	0	3,908
Total Salaries and Wages	2,364	3,247	5,611	3,908	0	0	0	0	0	0	9,519
2. Employee Benefits	374	364	738	367	0	0	0	0	0	0	1,105
Total Salaries and Benefits	2,738	3,611	6,349	4,275	0	0	0	0	0	0	10,624
3. Library Acquisitions	0	0	0	0	1,603	0	0	0	0	0	1,603
4. Equipment and Furniture Purchases	1,723	67	1,790	0	0	0	0	0	0	0	1,790
5. Equipment Rental and Maintenance	66	30	96	0	0	0	0	0	0	0	96
6. Printing and Duplicating	819	87	906	0	0	0	0	0	0	0	906
7. Materials and Supplies	2,718	926	3,644	0	0	0	0	0	0	0	3,644
8. Communications	188	34	222	0	0	0	0	0	0	0	222
9. Professional Fees	258	0	258	0	0	0	0	0	0	0	258
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	804	452	1,256	0	0	0	0	7	0	0	1,263
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	3,670	1,443	5,113	0	0	0	0	0	0	0	5,113
15. Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	6	0	6	0	0	0	0	0	0	0	6
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	1,396	332	1,728	0	0	0	0	0	0	0	1,728
20. Internal Cost Allocations	1,732	1,128	2,860	0	0	0	0	0	0	0	2,860
21. External Cost Recoveries	(36)	(11)	(47)	0	0	0	0	0	0	0	(47)
Total	16,082	8,099	24,181	4,275	1,603	0	0	7	0	0	30,066

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Toronto

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	3,772	7,935	29,868	0	(17,515)	45,687	69,747	9,968	0	0	9,968
2. Deduct: Expenses Included in this Year's Operations	3,269	6,597	24,486	0	0	48,454	82,806	11,128	0	0	11,128
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	503	1,338	5,382	0	(17,515)	(2,767)	(13,059)	(1,160)	0	0	(1,160)
5. Balance - Beginning of Year	3,169	6,598	24,485	0	19,462	11,549	65,263	32,691	0	0	32,691
6. Balance -End of Year	3,672	7,936	29,867	0	1,947	8,782	52,204	31,531	0	0	31,531

TRENT

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Trent University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	50,259	0	8,423	0	6,990	1,542	31,475	98,689	1,117
2. Total Expense	49,427	0	7,780	0	6,628	1,138	886	65,859	0
3. Lump Sum Payments	0	0	159	0	0	0	0	159	0
4. Net Revenue (Expense)	832	0	484	0	362	404	30,589	32,671	1,117
5. Interfund Transfers	65	0	(422)	0	64	(142)	361	(54)	54
6. Net Variation in Appropriations	(411)	411	(128)	128	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	486	411	(66)	128	426	262	30,970	32,617	1,171
8. Net Reconciling Items	(848)	0	12	0	(595)	(230)	(30,968)	(32,629)	0
9. Balance - Beginning of the Year per Financial Statements	(11,984)	2,116	(502)	380	306	220	12,146	2,682	17,236
10. Balance - End of the Yearper Financial Statements	(12,346)	2,527	(556)	508	137	252	12,148	2,670	18,407

Distribution of Balance - End of the Year									
11. Unrestricted	(12,346)	0	(556)	0	0	0	0	(12,902)	0
12. Internally Restricted	0	2,527	0	508	137	252	0	3,424	0
13. Investment in Capital Assets	0	0	0	0	0	0	12,148	12,148	0
14. Externally Restricted	0	0	0	0	0	0	0	0	18,407
Total	(12,346)	2,527	(556)	508	137	252	12,148	2,670	18,407

Table 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

Trent University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	17,860	0	17,860	0	0	0	0	0	0	17,860	0
(ii) Non-Formula Grants	5,497	0	5,497	8	8	0	8	4	1,007	6,524	0
(iii) Other MTCU Grants and Contracts	216	0	216	0	2	0	2	20	28,736	28,974	(5)
b) Other Ontario Government Grants and Contracts	982	0	982	0	1,907	0	1,907	0	0	2,889	0
Total Ontario Grants and Contracts	24,555	0	24,555	8	1,917	0	1,917	24	29,743	56,247	(5)
c) Federal	147	0	147	0	3,977	0	3,977	106	0	4,230	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	20	0	20	0	0	20	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	20,603	394	20,997	0	0	0	0	0	0	20,997	0
b) Miscellaneous Fees	2,800	0	2,800	6,820	0	0	0	0	0	9,620	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	1,131	0	1,131	4	1,054	0	1,054	576	18	2,783	538
5. Sales of Services and Products	0	0	0	1,274	0	0	0	0	0	1,274	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	757	0	757	576
b) Other Investment Income	321	0	321	0	13	0	13	53	1,604	1,991	0
7. Miscellaneous	308	0	308	317	9	0	9	26	110	770	8
Total	49,865	394	50,259	8,423	6,990	0	6,990	1,542	31,475	98,689	1,117

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Trent University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	25,647	0	25,647	3,448	3,025	6,175	1,796	4,341	3,797	945	0	49,174
Other (Non-Credit)	253	0	253	0	0	0	0	0	0	0	0	253
Ancillary	0	0	0	0	0	0	0	0	0	0	7,780	7,780
Sponsored Research	6,628	0	6,628	0	0	0	0	0	0	0	0	6,628
Trust	0	0	0	160	44	666	0	259	9	0	0	1,138
Capital	0	0	0	0	0	0	0	0	886	0	0	886
Total	32,528	0	32,528	3,608	3,069	6,841	1,796	4,600	4,692	945	7,780	65,859

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Trent University

Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
Object of Expense	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	17,303	4	17,307	0	264	0	264	0	0	17,571
(ii) Other Instruction & Research	1,479	69	1,548	0	1,800	0	1,800	0	0	3,348
(iii) Other Salaries & Wages	12,456	47	12,503	1,838	452	0	452	265	0	15,058
Total Salaries and Wages	31,238	120	31,358	1,838	2,516	0	2,516	265	0	35,977
2. Employee Benefits	6,167	13	6,180	320	214	0	214	27	0	6,741
Total Salaries and Benefits	37,405	133	37,538	2,158	2,730	0	2,730	292	0	42,718
3. Library Acquisitions	851	0	851	0	0	0	0	42	0	893
4. Equipment and Furniture Purchases	1,649	4	1,653	155	1,589	0	1,589	5	461	3,863
5. Equipment Rental and Maintenance	718	0	718	153	97	0	97	2	1	971
6. Printing and Duplicating	477	3	480	(291)	53	0	53	19	2	263
7. Materials and Supplies	589	5	594	211	567	0	567	28	3	1,403
8. Communications	340	3	343	13	60	0	60	14	1	431
9. Professional Fees	730	0	730	5	0	0	0	45	0	780
10. Costs of Goods Sold	0	0	0	91	0	0	0	0	0	91
11. Travel	806	56	862	14	1,180	0	1,180	15	0	2,071
12. Utilities	958	0	958	734	0	0	0	4	0	1,696
13. Renovations and Alterations	113	0	113	336	0	0	0	0	365	814
14. Externally Contracted Services	1,504	28	1,532	2,660	284	0	284	18	0	4,494
15. Scholarships, Bursaries, etc.	3,702	5	3,707	0	127	0	127	667	0	4,501
16. Debt Repayments	0	0	0	355	0	0	0	0	0	355
17. Interest	9	0	9	134	0	0	0	0	85	228
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	119	119
19. Other Operational Expenditures	1,477	14	1,491	165	146	0	146	80	10	1,892
20. Internal Cost Allocations	(965)	21	(944)	887	57	0	57	0	0	0
21. External Cost Recoveries	(1,189)	(19)	(1,208)	0	(262)	0	(262)	(93)	(161)	(1,724)
Total	49,174	253	49,427	7,780	6,628	0	6,628	1,138	886	65,859

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Trent University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	17,571	0	17,571	0	0	0	0	0	0	0	0	17,571
(ii)	Other Instruction & Research	3,348	0	3,348	0	0	0	0	0	0	0	0	3,348
(iii)	Other Salaries & Wages	1,518	0	1,518	1,884	1,718	1,746	889	2,947	1,883	635	1,838	15,058
	Total Salaries and Wages	22,437	0	22,437	1,884	1,718	1,746	889	2,947	1,883	635	1,838	35,977
2.	Employee Benefits	4,412	0	4,412	481	340	236	141	446	281	84	320	6,741
	Total Salaries and Benefits	26,849	0	26,849	2,365	2,058	1,982	1,030	3,393	2,164	719	2,158	42,718
3.	Library Acquisitions	0	0	0	0	893	0	0	0	0	0	0	893
4.	Equipment and Furniture Purchases	1,822	0	1,822	828	76	98	288	43	538	15	155	3,863
5.	Equipment Rental and Maintenance	114	0	114	17	3	32	610	10	32	0	153	971
6.	Printing and Duplicating	174	0	174	36	2	49	(4)	239	6	52	(291)	263
7.	Materials and Supplies	748	0	748	50	95	79	34	62	109	15	211	1,403
8.	Communications	127	0	127	19	5	27	(24)	183	9	72	13	431
9.	Professional Fees	0	0	0	30	0	0	72	601	47	25	5	780
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	91	91
11.	Travel	1,671	0	1,671	81	21	84	23	153	8	16	14	2,071
12.	Utilities	0	0	0	0	0	0	0	0	962	0	734	1,696
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	478	0	336	814
14.	Externally Contracted Services	769	0	769	259	59	553	10	126	47	11	2,660	4,494
15.	Scholarships, Bursaries, etc.	132	0	132	0	0	4,369	0	0	0	0	0	4,501
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	355	355
17.	Interest	0	0	0	0	0	9	0	0	85	0	134	228
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	119	0	0	119
19.	Other Operational Expenditures	340	0	340	57	85	172	26	400	614	33	165	1,892
20.	Internal Cost Allocations	80	0	80	(31)	0	(11)	0	(606)	(319)	0	887	0
21.	External Cost Recoveries	(298)	0	(298)	(103)	(228)	(602)	(269)	(4)	(207)	(13)	0	(1,724)
	Total	32,528	0	32,528	3,608	3,069	6,841	1,796	4,600	4,692	945	7,780	65,859

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Trent University

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	15,625	0	15,625	0	0	0	0	0	0	0	15,625
(ii) Academic Ranks -Part Time	1,678	0	1,678	0	0	0	0	0	0	0	1,678
(iii) Other Instruction & Research -Full Time	900	0	900	0	0	0	0	0	0	0	900
(iv) Other Instruction & Research -Part Time	579	0	579	0	0	0	0	0	0	0	579
(v) Other Salaries & Wages - Full Time	471	0	471	1,703	1,639	1,346	827	2,724	1,760	569	11,039
(vi) Other Salaries & Wages - Part Time	548	0	548	70	76	380	62	92	123	66	1,417
Total Salaries and Wages	19,801	0	19,801	1,773	1,715	1,726	889	2,816	1,883	635	31,238
2. Employee Benefits	4,185	0	4,185	478	340	235	141	423	281	84	6,167
Total Salaries and Benefits	23,986	0	23,986	2,251	2,055	1,961	1,030	3,239	2,164	719	37,405
3. Library Acquisitions	0	0	0	0	851	0	0	0	0	0	851
4. Equipment and Furniture Purchases	229	0	229	826	76	96	288	42	77	15	1,649
5. Equipment Rental and Maintenance	17	0	17	15	3	32	610	10	31	0	718
6. Printing and Duplicating	118	0	118	27	2	49	(4)	229	4	52	477
7. Materials and Supplies	176	0	176	28	95	77	34	59	105	15	589
8. Communications	64	0	64	12	5	27	(24)	176	8	72	340
9. Professional Fees	0	0	0	30	0	0	72	556	47	25	730
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	435	0	435	81	21	82	23	141	7	16	806
12. Utilities	0	0	0	0	0	0	0	0	958	0	958
13. Renovations and Alterations	0	0	0	0	0	0	0	0	113	0	113
14. Externally Contracted Services	457	0	457	245	59	553	10	122	47	11	1,504
15. Scholarships, Bursaries, etc.	0	0	0	0	0	3,702	0	0	0	0	3,702
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	9	0	0	0	0	9
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	180	0	180	24	81	160	26	373	600	33	1,477
20. Internal Cost Allocations	2	0	2	(31)	0	(11)	0	(606)	(319)	0	(965)
21. External Cost Recoveries	(17)	0	(17)	(60)	(223)	(562)	(269)	0	(45)	(13)	(1,189)
Total	25,647	0	25,647	3,448	3,025	6,175	1,796	4,341	3,797	945	49,174

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Trent University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	0	0	0	111	3	20	0	131	0	0	265
	Total Salaries and Wages	0	0	0	111	3	20	0	131	0	0	265
2.	Employee Benefits	0	0	0	3	0	1	0	23	0	0	27
	Total Salaries and Benefits	0	0	0	114	3	21	0	154	0	0	292
3.	Library Acquisitions	0	0	0	0	42	0	0	0	0	0	42
4.	Equipment and Furniture Purchases	0	0	0	2	0	2	0	1	0	0	5
5.	Equipment Rental and Maintenance	0	0	0	2	0	0	0	0	0	0	2
6.	Printing and Duplicating	0	0	0	9	0	0	0	10	0	0	19
7.	Materials and Supplies	0	0	0	22	0	2	0	3	1	0	28
8.	Communications	0	0	0	7	0	0	0	7	0	0	14
9.	Professional Fees	0	0	0	0	0	0	0	45	0	0	45
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	2	0	12	1	0	15
12.	Utilities	0	0	0	0	0	0	0	0	4	0	4
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	14	0	0	0	4	0	0	18
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	667	0	0	0	0	667
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	33	4	12	0	27	4	0	80
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	(43)	(5)	(40)	0	(4)	(1)	0	(93)
	Total	0	0	0	160	44	666	0	259	9	0	1,138

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Trent University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	186	0	2,024	7	0	129	2,346	43	0	102	145
2. Deduct: Expenses Included in this Year's Operations	55	0	1,873	7	0	0	1,935	8	0	9	17
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	131	0	151	0	0	129	411	35	0	93	128
5. Balance - Beginning of Year	146	0	1,537	100	0	333	2,116	273	0	107	380
6. Balance -End of Year	277	0	1,688	100	0	462	2,527	308	0	200	508

WATERLOO

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Waterloo

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	215,768	0	45,584	0	72,902	15,068	16,445	365,767	10,284
2. Total Expense	206,750	0	45,764	0	73,075	14,203	10,911	350,703	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	9,018	0	(180)	0	(173)	865	5,534	15,064	10,284
5. Interfund Transfers	(457)	0	521	0	(1,038)	(1,487)	(21)	(2,482)	2,482
6. Net Variation in Appropriations	(7,601)	7,601	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	960	7,601	341	0	(1,211)	(622)	5,513	12,582	12,766
8. Net Reconciling Items	(66,164)	0	0	0	284	929	4,988	(59,963)	0
9. Balance - Beginning of the Year per Financial Statements	(8,752)	8,867	(5,023)	186	5,127	529	43,311	44,245	55,133
10. Balance - End of the Yearper Financial Statements	(73,956)	16,468	(4,682)	186	4,200	836	53,812	(3,136)	67,899

Distribution of Balance - End of the Year									
11. Unrestricted	(73,956)	0	0	0	0	0	0	(73,956)	0
12. Internally Restricted	0	16,468	(4,682)	186	4,200	836	0	17,008	21,706
13. Investment in Capital Assets	0	0	0	0	0	0	53,812	53,812	0
14. Externally Restricted	0	0	0	0	0	0	0	0	46,193
Total	(73,956)	16,468	(4,682)	186	4,200	836	53,812	(3,136)	67,899

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

University of Waterloo

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	100,744	0	100,744	0	0	0	0	0	0	100,744	0
(ii) Non-Formula Grants	9,208	0	9,208	0	5	0	5	0	3,902	13,115	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	2,050	4,403	6,453	0
b) Other Ontario Government Grants and Contracts	1,183	0	1,183	0	12,685	0	12,685	18	0	13,886	2,592
Total Ontario Grants and Contracts	111,135	0	111,135	0	12,690	0	12,690	2,068	8,305	134,198	2,592
c) Federal	71	0	71	0	34,006	0	34,006	2,989	0	37,066	0
d) Municipal	12	0	12	0	39	0	39	0	0	51	0
e) Other Provinces	1	0	1	0	143	0	143	0	0	144	0
f) Foreign	0	0	0	0	80	0	80	0	0	80	0
2. Fees											
a) Tuition Fees	81,347	0	81,347	0	0	0	0	0	0	81,347	0
b) Miscellaneous Fees	12,631	0	12,631	10,893	0	0	0	0	0	23,524	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	205	0	205	1	20,447	0	20,447	6,698	5,076	32,427	7,692
5. Sales of Services and Products	0	0	0	33,878	0	0	0	0	0	33,878	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	3,151	0	3,151	0
b) Other Investment Income	6,036	0	6,036	0	214	0	214	19	2,053	8,322	0
7. Miscellaneous	4,330	0	4,330	812	5,283	0	5,283	143	1,011	11,579	0
Total	215,768	0	215,768	45,584	72,902	0	72,902	15,068	16,445	365,767	10,284

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Waterloo

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	116,360	0	116,360	20,753	13,728	12,148	11,175	4,435	24,068	3,556	0	206,223
Other (Non-Credit)	527	0	527	0	0	0	0	0	0	0	0	527
Ancillary	0	0	0	0	0	0	0	0	0	0	45,764	45,764
Sponsored Research	73,075	0	73,075	0	0	0	0	0	0	0	0	73,075
Trust	4,273	0	4,273	252	156	9,012	0	32	451	27	0	14,203
Capital	0	0	0	0	0	0	0	0	10,911	0	0	10,911
Total	194,235	0	194,235	21,005	13,884	21,160	11,175	4,467	35,430	3,583	45,764	350,703

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Waterloo

Fund	General Expendable Funds				Restricted Expendable Funds					Total
					Sponsored Research			Trust	Capital	
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal			
Object of Expense	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	64,800	0	64,800	0	2,154	0	2,154	589	0	67,543
(ii) Other Instruction & Research	11,141	0	11,141	0	16,101	0	16,101	223	0	27,465
(iii) Other Salaries & Wages	69,339	107	69,446	13,226	9,972	0	9,972	242	0	92,886
Total Salaries and Wages	145,280	107	145,387	13,226	28,227	0	28,227	1,054	0	187,894
2. Employee Benefits	18,828	8	18,836	1,918	2,940	0	2,940	93	0	23,787
Total Salaries and Benefits	164,108	115	164,223	15,144	31,167	0	31,167	1,147	0	211,681
3. Library Acquisitions	5,686	0	5,686	0	0	0	0	86	82	5,854
4. Equipment and Furniture Purchases	8,343	3	8,346	1,687	17,748	0	17,748	2,297	868	30,946
5. Equipment Rental and Maintenance	1,701	0	1,701	1,943	753	0	753	19	41	4,457
6. Printing and Duplicating	2,930	49	2,979	729	628	0	628	87	0	4,423
7. Materials and Supplies	5,306	19	5,325	820	7,913	0	7,913	373	6	14,437
8. Communications	433	0	433	31	209	0	209	7	0	680
9. Professional Fees	2,526	166	2,692	18	2,184	0	2,184	185	0	5,079
10. Costs of Goods Sold	0	0	0	12,045	0	0	0	0	0	12,045
11. Travel	3,567	8	3,575	208	5,675	0	5,675	304	1	9,763
12. Utilities	7,854	0	7,854	1,832	70	0	70	0	0	9,756
13. Renovations and Alterations	2,039	0	2,039	2,419	772	0	772	445	6,609	12,284
14. Externally Contracted Services	207	0	207	47	0	0	0	0	0	254
15. Scholarships, Bursaries, etc.	7,892	0	7,892	0	492	0	492	8,954	0	17,338
16. Debt Repayments	0	0	0	502	0	0	0	0	408	910
17. Interest	0	0	0	994	0	0	0	0	508	1,502
18. Building, Land and Site Services	8	0	8	1,162	0	0	0	6	2,350	3,526
19. Other Operational Expenditures	6,437	167	6,604	693	5,263	0	5,263	293	38	12,891
20. Internal Cost Allocations	(5,691)	0	(5,691)	5,490	201	0	201	0	0	0
21. External Cost Recoveries	(7,123)	0	(7,123)	0	0	0	0	0	0	(7,123)
Total	206,223	527	206,750	45,764	73,075	0	73,075	14,203	10,911	350,703

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Waterloo

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
	(i) Academic Ranks	67,543	0	67,543	0	0	0	0	0	0	0	0	67,543
	(ii) Other Instruction & Research	27,465	0	27,465	0	0	0	0	0	0	0	0	27,465
	(iii) Other Salaries & Wages	28,986	0	28,986	13,849	6,212	3,085	6,249	6,303	12,526	2,450	13,226	92,886
	Total Salaries and Wages	123,994	0	123,994	13,849	6,212	3,085	6,249	6,303	12,526	2,450	13,226	187,894
2.	Employee Benefits	13,511	0	13,511	1,929	909	411	812	2,015	1,957	325	1,918	23,787
	Total Salaries and Benefits	137,505	0	137,505	15,778	7,121	3,496	7,061	8,318	14,483	2,775	15,144	211,681
3.	Library Acquisitions	0	0	0	0	5,772	0	0	0	82	0	0	5,854
4.	Equipment and Furniture Purchases	24,032	0	24,032	1,122	407	249	1,655	361	1,291	142	1,687	30,946
5.	Equipment Rental and Maintenance	1,297	0	1,297	91	169	40	733	46	134	4	1,943	4,457
6.	Printing and Duplicating	1,934	0	1,934	986	37	88	16	284	22	327	729	4,423
7.	Materials and Supplies	11,227	0	11,227	699	100	177	196	220	869	129	820	14,437
8.	Communications	403	0	403	159	5	10	8	21	3	40	31	680
9.	Professional Fees	2,727	0	2,727	239	1	50	1,241	601	77	125	18	5,079
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	12,045	12,045
11.	Travel	7,786	0	7,786	964	55	306	123	204	13	104	208	9,763
12.	Utilities	70	0	70	0	0	0	0	0	7,854	0	1,832	9,756
13.	Renovations and Alterations	772	0	772	0	0	0	0	0	9,093	0	2,419	12,284
14.	Externally Contracted Services	147	0	147	34	0	0	0	26	0	0	47	254
15.	Scholarships, Bursaries, etc.	492	0	492	0	0	16,846	0	0	0	0	0	17,338
16.	Debt Repayments	0	0	0	0	0	0	0	0	408	0	502	910
17.	Interest	0	0	0	0	0	0	0	0	508	0	994	1,502
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	2,364	0	1,162	3,526
19.	Other Operational Expenditures	6,594	0	6,594	1,103	292	337	359	617	2,511	385	693	12,891
20.	Internal Cost Allocations	201	0	201	0	0	0	0	(1,410)	(4,281)	0	5,490	0
21.	External Cost Recoveries	(952)	0	(952)	(170)	(75)	(439)	(217)	(4,821)	(1)	(448)	0	(7,123)
	Total	194,235	0	194,235	21,005	13,884	21,160	11,175	4,467	35,430	3,583	45,764	350,703

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

University of Waterloo

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	61,170	0	61,170	0	0	0	0	0	0	0	61,170
(ii) Academic Ranks -Part Time	3,630	0	3,630	0	0	0	0	0	0	0	3,630
(iii) Other Instruction & Research -Full Time	11,141	0	11,141	0	0	0	0	0	0	0	11,141
(iv) Other Instruction & Research -Part Time	0	0	0	0	0	0	0	0	0	0	0
(v) Other Salaries & Wages - Full Time	17,588	0	17,588	11,793	5,685	2,510	5,895	6,124	11,263	2,083	62,941
(vi) Other Salaries & Wages - Part Time	1,178	0	1,178	1,957	527	575	354	177	1,263	367	6,398
Total Salaries and Wages	94,707	0	94,707	13,750	6,212	3,085	6,249	6,301	12,526	2,450	145,280
2. Employee Benefits	10,489	0	10,489	1,910	909	411	812	2,015	1,957	325	18,828
Total Salaries and Benefits	105,196	0	105,196	15,660	7,121	3,496	7,061	8,316	14,483	2,775	164,108
3. Library Acquisitions	0	0	0	0	5,686	0	0	0	0	0	5,686
4. Equipment and Furniture Purchases	4,051	0	4,051	1,117	381	213	1,655	361	423	142	8,343
5. Equipment Rental and Maintenance	530	0	530	91	166	38	733	46	93	4	1,701
6. Printing and Duplicating	1,183	0	1,183	982	31	85	16	284	22	327	2,930
7. Materials and Supplies	2,998	0	2,998	684	65	175	196	216	863	109	5,306
8. Communications	187	0	187	159	5	10	8	21	3	40	433
9. Professional Fees	241	0	241	190	1	50	1,241	601	77	125	2,526
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	1,875	0	1,875	906	55	291	123	201	12	104	3,567
12. Utilities	0	0	0	0	0	0	0	0	7,854	0	7,854
13. Renovations and Alterations	0	0	0	0	0	0	0	0	2,039	0	2,039
14. Externally Contracted Services	147	0	147	34	0	0	0	26	0	0	207
15. Scholarships, Bursaries, etc.	0	0	0	0	0	7,892	0	0	0	0	7,892
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	8	0	8
19. Other Operational Expenditures	904	0	904	1,100	292	337	359	594	2,473	378	6,437
20. Internal Cost Allocations	0	0	0	0	0	0	0	(1,410)	(4,281)	0	(5,691)
21. External Cost Recoveries	(952)	0	(952)	(170)	(75)	(439)	(217)	(4,821)	(1)	(448)	(7,123)
Total	116,360	0	116,360	20,753	13,728	12,148	11,175	4,435	24,068	3,556	206,223

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

University of Waterloo

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	589	0	589	0	0	0	0	0	0	0	589
(ii) Other Instruction & Research	223	0	223	0	0	0	0	0	0	0	223
(iii) Other Salaries & Wages	141	0	141	99	0	0	0	2	0	0	242
Total Salaries and Wages	953	0	953	99	0	0	0	2	0	0	1,054
2. Employee Benefits	74	0	74	19	0	0	0	0	0	0	93
Total Salaries and Benefits	1,027	0	1,027	118	0	0	0	2	0	0	1,147
3. Library Acquisitions	0	0	0	0	86	0	0	0	0	0	86
4. Equipment and Furniture Purchases	2,230	0	2,230	5	26	36	0	0	0	0	2,297
5. Equipment Rental and Maintenance	14	0	14	0	3	2	0	0	0	0	19
6. Printing and Duplicating	74	0	74	4	6	3	0	0	0	0	87
7. Materials and Supplies	297	0	297	15	35	2	0	4	0	20	373
8. Communications	7	0	7	0	0	0	0	0	0	0	7
9. Professional Fees	136	0	136	49	0	0	0	0	0	0	185
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	228	0	228	58	0	15	0	3	0	0	304
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	445	0	445
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	8,954	0	0	0	0	8,954
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	6	0	6
19. Other Operational Expenditures	260	0	260	3	0	0	0	23	0	7	293
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	4,273	0	4,273	252	156	9,012	0	32	451	27	14,203

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Waterloo

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	188	102	15,825	0	0	0	16,115	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	113	107	8,294	0	0	0	8,514	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	75	(5)	7,531	0	0	0	7,601	0	0	0	0
5. Balance - Beginning of Year	361	107	8,399	0	0	0	8,867	186	0	0	186
6. Balance -End of Year	436	102	15,930	0	0	0	16,468	186	0	0	186

WESTERN

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Western Ontario

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	310,053	0	77,644	0	131,585	31,228	24,398	574,908	(39)
2. Total Expense	298,462	0	78,955	0	120,982	20,002	24,832	543,233	0
3. Lump Sum Payments	2,836	0	0	0	0	0	0	2,836	0
4. Net Revenue (Expense)	8,755	0	(1,311)	0	10,603	11,226	(434)	28,839	(39)
5. Interfund Transfers	(347)	0	(2,002)	0	5,537	(16,309)	12,229	(892)	892
6. Net Variation in Appropriations	(6,441)	6,441	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	1,967	6,441	(3,313)	0	16,140	(5,083)	11,795	27,947	853
8. Net Reconciling Items	(8,651)	0	1,328	0	(16,140)	(5,299)	(3,464)	(32,226)	0
9. Balance - Beginning of the Year per Financial Statements	(121,941)	3,178	(11,955)	0	0	21,461	93,024	(16,233)	152,603
10. Balance - End of the Yearper Financial Statements	(128,625)	9,619	(13,940)	0	0	11,079	101,355	(20,512)	153,456

Distribution of Balance - End of the Year	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
11. Unrestricted	(128,625)	0	(19,743)	0	0	6,196	0	(142,172)	0
12. Internally Restricted	0	9,619	5,803	0	0	4,883	17,720	38,025	14,186
13. Investment in Capital Assets	0	0	0	0	0	0	83,635	83,635	0
14. Externally Restricted	0	0	0	0	0	0	0	0	139,270
Total	(128,625)	9,619	(13,940)	0	0	11,079	101,355	(20,512)	153,456

Note 1: In addition to the above revenue and expenses, $3,851 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

University of Western Ontario

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	126,662	0	126,662	0	0	0	0	0	0	126,662	0
(ii) Non-Formula Grants	15,725	151	15,876	135	2	0	2	0	5,321	21,334	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	720	8,533	9,253	0
b) Other Ontario Government Grants and Contracts	3,767	1,146	4,913	35	17,511	3,741	21,252	0	0	26,200	0
Total Ontario Grants and Contracts	146,154	1,297	147,451	170	17,513	3,741	21,254	720	13,854	183,449	0
c) Federal	962	111	1,073	28	44,394	6,758	51,152	3,827	169	56,249	0
d) Municipal	3	0	3	354	0	0	0	1,105	0	1,462	0
e) Other Provinces	11	0	11	0	0	0	0	5	0	16	0
f) Foreign	419	0	419	0	1,048	6,180	7,228	91	0	7,738	0
2. Fees											
a) Tuition Fees	123,897	7,919	131,816	0	0	0	0	0	0	131,816	0
b) Miscellaneous Fees	9,708	1,250	10,958	3,729	0	0	0	0	0	14,687	0
3. Borrowings	0	0	0	0	0	0	0	0	3,430	3,430	0
4. Donations and Non-Government Grants and Contracts	3,757	1,570	5,327	959	25,110	26,718	51,828	22,950	411	81,475	9,369
5. Sales of Services and Products	0	0	0	71,344	0	0	0	0	0	71,344	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	(2,193)	0	(2,193)	(9,408)
b) Other Investment Income	9,718	130	9,848	520	123	0	123	4,723	3,980	19,194	0
7. Miscellaneous	3,147	0	3,147	540	0	0	0	0	2,554	6,241	0
Total	297,776	12,277	310,053	77,644	88,188	43,397	131,585	31,228	24,398	574,908	(39)

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Western Ontario

Functional Area / Fund	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	151,106	30,899	182,005	8,211	19,497	28,638	7,527	10,201	21,849	9,206	0	287,134
Other (Non-Credit)	10,750	578	11,328	0	0	0	0	0	0	0	0	11,328
Ancillary	0	0	0	0	0	0	0	0	0	0	78,955	78,955
Sponsored Research	50,369	70,613	120,982	0	0	0	0	0	0	0	0	120,982
Trust	8,220	839	9,059	0	956	8,240	0	0	0	1,747	0	20,002
Capital	0	0	0	0	0	0	0	0	24,832	0	0	24,832
Total	220,445	102,929	323,374	8,211	20,453	36,878	7,527	10,201	46,681	10,953	78,955	543,233

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Western Ontario

Fund / Object of Expense	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	85,508	1,644	87,152	0	2,398	0	2,398	2,133	0	91,683
(ii) Other Instruction & Research	10,241	197	10,438	0	22,115	0	22,115	116	0	32,669
(iii) Other Salaries & Wages	83,405	3,074	86,479	22,035	5,620	22,929	28,549	753	0	137,816
Total Salaries and Wages	179,154	4,915	184,069	22,035	30,133	22,929	53,062	3,002	0	262,168
2. Employee Benefits	42,245	1,106	43,351	4,320	3,957	688	4,645	513	0	52,829
Total Salaries and Benefits	221,399	6,021	227,420	26,355	34,090	23,617	57,707	3,515	0	314,997
3. Library Acquisitions	8,917	9	8,926	0	0	0	0	956	0	9,882
4. Equipment and Furniture Purchases	7,156	233	7,389	5,392	14,524	1,420	15,944	2,905	534	32,164
5. Equipment Rental and Maintenance	3,810	44	3,854	1,691	144	0	144	5	0	5,694
6. Printing and Duplicating	1,861	223	2,084	411	169	0	169	95	0	2,759
7. Materials and Supplies	7,826	629	8,455	3,024	11,173	0	11,173	711	0	23,363
8. Communications	2,388	123	2,511	101	178	0	178	88	0	2,878
9. Professional Fees	1,636	2	1,638	116	502	0	502	82	0	2,338
10. Costs of Goods Sold	0	0	0	20,071	0	0	0	0	0	20,071
11. Travel	9,483	601	10,084	433	4,782	610	5,392	554	0	16,463
12. Utilities	9,776	0	9,776	3,412	35	0	35	0	0	13,223
13. Renovations and Alterations	1,329	0	1,329	1,872	2,988	0	2,988	0	4,807	10,996
14. Externally Contracted Services	874	3	877	0	723	0	723	11	0	1,611
15. Scholarships, Bursaries, etc.	15,680	0	15,680	0	0	0	0	8,240	0	23,920
16. Debt Repayments	0	0	0	989	0	0	0	0	2,975	3,964
17. Interest	0	0	0	6,172	0	0	0	0	816	6,988
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	15,700	15,700
19. Other Operational Expenditures	7,769	2,987	10,756	6,509	7,650	16,905	24,555	3,417	0	45,237
20. Internal Cost Allocations	(4,890)	1,011	(3,879)	2,407	1,472	0	1,472	0	0	0
21. External Cost Recoveries	(7,880)	(558)	(8,438)	0	0	0	0	(577)	0	(9,015)
Total	287,134	11,328	298,462	78,955	78,430	42,552	120,982	20,002	24,832	543,233

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Western Ontario

Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	83,291	8,392	91,683	0	0	0	0	0	0	0	0	91,683
(ii) Other Instruction & Research	21,089	11,580	32,669	0	0	0	0	0	0	0	0	32,669
(iii) Other Salaries & Wages	26,843	40,656	67,499	5,925	7,125	8,711	2,731	10,388	8,042	5,360	22,035	137,816
Total Salaries and Wages	131,223	60,628	191,851	5,925	7,125	8,711	2,731	10,388	8,042	5,360	22,035	262,168
2. Employee Benefits	28,504	8,438	36,942	1,473	1,804	2,268	723	2,002	1,917	1,380	4,320	52,829
Total Salaries and Benefits	159,727	69,066	228,793	7,398	8,929	10,979	3,454	12,390	9,959	6,740	26,355	314,997
3. Library Acquisitions	9	0	9	0	9,873	0	0	0	0	0	0	9,882
4. Equipment and Furniture Purchases	20,397	3,245	23,642	464	745	341	394	382	689	115	5,392	32,164
5. Equipment Rental and Maintenance	1,832	222	2,054	75	187	151	867	166	352	151	1,691	5,694
6. Printing and Duplicating	1,412	144	1,556	82	28	250	9	393	0	30	411	2,759
7. Materials and Supplies	9,260	6,872	16,132	27	104	528	625	410	2,495	18	3,024	23,363
8. Communications	928	107	1,035	375	86	37	126	121	453	544	101	2,878
9. Professional Fees	992	300	1,292	130	0	41	0	351	87	321	116	2,338
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	20,071	20,071
11. Travel	10,097	3,166	13,263	241	98	561	107	728	47	985	433	16,463
12. Utilities	35	0	35	0	0	0	0	0	9,776	0	3,412	13,223
13. Renovations and Alterations	1,925	1,063	2,988	0	0	0	0	0	6,136	0	1,872	10,996
14. Externally Contracted Services	636	436	1,072	9	0	39	403	69	0	19	0	1,611
15. Scholarships, Bursaries, etc.	0	0	0	0	0	23,920	0	0	0	0	0	23,920
16. Debt Repayments	0	0	0	0	0	0	0	0	2,975	0	989	3,964
17. Interest	0	0	0	0	0	0	0	0	816	0	6,172	6,988
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	15,700	0	0	15,700
19. Other Operational Expenditures	14,508	18,202	32,710	83	403	879	1,542	56	880	2,175	6,509	45,237
20. Internal Cost Allocations	2,067	416	2,483	94	0	1,412	0	(4,506)	(1,890)	0	2,407	0
21. External Cost Recoveries	(3,380)	(310)	(3,690)	(767)	0	(2,260)	0	(359)	(1,794)	(145)	0	(9,015)
Total	220,445	102,929	323,374	8,211	20,453	36,878	7,527	10,201	46,681	10,953	78,955	543,233

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

University of Western Ontario

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks - Full Time	66,039	3,666	69,705	0	0	0	0	0	0	0	69,705
	(ii) Academic Ranks -Part Time	12,828	2,975	15,803	0	0	0	0	0	0	0	15,803
	(iii) Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
	(iv) Other Instruction & Research -Part Time	10,083	158	10,241	0	0	0	0	0	0	0	10,241
	(v) Other Salaries & Wages - Full Time	15,266	13,732	28,998	4,672	6,577	3,371	2,323	9,403	6,138	3,604	65,086
	(vi) Other Salaries & Wages - Part Time	4,981	1,463	6,444	1,253	548	5,340	408	985	1,904	1,437	18,319
	Total Salaries and Wages	109,197	21,994	131,191	5,925	7,125	8,711	2,731	10,388	8,042	5,041	179,154
2.	Employee Benefits	25,207	5,552	30,759	1,473	1,804	2,268	723	2,002	1,917	1,299	42,245
	Total Salaries and Benefits	134,404	27,546	161,950	7,398	8,929	10,979	3,454	12,390	9,959	6,340	221,399
3.	Library Acquisitions	0	0	0	0	8,917	0	0	0	0	0	8,917
4.	Equipment and Furniture Purchases	3,891	669	4,560	464	745	341	394	382	155	115	7,156
5.	Equipment Rental and Maintenance	1,703	158	1,861	75	187	151	867	166	352	151	3,810
6.	Printing and Duplicating	979	90	1,069	82	28	250	9	393	0	30	1,861
7.	Materials and Supplies	2,987	632	3,619	27	104	528	625	410	2,495	18	7,826
8.	Communications	643	69	712	375	86	37	126	121	453	478	2,388
9.	Professional Fees	569	155	724	130	0	41	0	351	87	303	1,636
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	5,446	1,270	6,716	241	98	561	107	728	47	985	9,483
12.	Utilities	0	0	0	0	0	0	0	0	9,776	0	9,776
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	1,329	0	1,329
14.	Externally Contracted Services	242	93	335	9	0	39	403	69	0	19	874
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	15,680	0	0	0	0	15,680
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	2,720	294	3,014	83	403	879	1,542	56	880	912	7,769
20.	Internal Cost Allocations	0	0	0	94	0	1,412	0	(4,506)	(1,890)	0	(4,890)
21.	External Cost Recoveries	(2,478)	(77)	(2,555)	(767)	0	(2,260)	0	(359)	(1,794)	(145)	(7,880)
	Total	151,106	30,899	182,005	8,211	19,497	28,638	7,527	10,201	21,849	9,206	287,134

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

University of Western Ontario

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	1,874	259	2,133	0	0	0	0	0	0	0	2,133
(ii) Other Instruction & Research	106	10	116	0	0	0	0	0	0	0	116
(iii) Other Salaries & Wages	360	74	434	0	0	0	0	0	0	319	753
Total Salaries and Wages	2,340	343	2,683	0	0	0	0	0	0	319	3,002
2. Employee Benefits	388	44	432	0	0	0	0	0	0	81	513
Total Salaries and Benefits	2,728	387	3,115	0	0	0	0	0	0	400	3,515
3. Library Acquisitions	0	0	0	0	956	0	0	0	0	0	956
4. Equipment and Furniture Purchases	2,901	4	2,905	0	0	0	0	0	0	0	2,905
5. Equipment Rental and Maintenance	4	1	5	0	0	0	0	0	0	0	5
6. Printing and Duplicating	93	2	95	0	0	0	0	0	0	0	95
7. Materials and Supplies	683	28	711	0	0	0	0	0	0	0	711
8. Communications	22	0	22	0	0	0	0	0	0	66	88
9. Professional Fees	64	0	64	0	0	0	0	0	0	18	82
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	481	73	554	0	0	0	0	0	0	0	554
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	9	2	11	0	0	0	0	0	0	0	11
15. Scholarships, Bursaries, etc.	0	0	0	0	0	8,240	0	0	0	0	8,240
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	1,263	3,417
19. Other Operational Expenditures	1,680	474	2,154	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	(577)
21. External Cost Recoveries	(445)	(132)	(577)	0	0	0	0	0	0	0	20,002
Total	8,220	839	9,059	0	956	8,240	0	0	0	1,747	

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Western Ontario

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	1,297	0	5,568	23	0	0	6,888	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	704	0	0	25	0	0	729	0	0	0	0
3. Other	237	0	0	45	0	0	282	0	0	0	0
4. Net Variation in Appropriations for the Year	830	0	5,568	43	0	0	6,441	0	0	0	0
5. Balance - Beginning of Year	3,838	0	(1,578)	918	0	0	3,178	0	0	0	0
6. Balance -End of Year	4,668	0	3,990	961	0	0	9,619	0	0	0	0

WILFRID LAURIER

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Wilfrid Laurier University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	76,303	0	18,570	0	3,982	4,872	4,726	108,453	782
2. Total Expense	74,454	0	19,028	0	4,386	3,213	6,737	107,818	0
3. Lump Sum Payments	262	0	0	0	0	0	0	262	0
4. Net Revenue (Expense)	1,587	0	(458)	0	(404)	1,659	(2,011)	373	782
5. Interfund Transfers	(900)	0	(162)	0	205	(260)	1,032	(85)	85
6. Net Variation in Appropriations	1,459	(1,459)	193	(193)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	2,146	(1,459)	(427)	(193)	(199)	1,399	(979)	288	867
8. Net Reconciling Items	(7,209)	0	0	0	199	(1,399)	1,875	(6,534)	0
9. Balance - Beginning of the Year per Financial Statements	(4,147)	3,145	0	541	0	0	27,064	26,603	16,875
10. Balance - End of the Yearper Financial Statements	(9,210)	1,686	(427)	348	0	0	27,960	20,357	17,742

Distribution of Balance - End of the Year									
11. Unrestricted	(9,210)	0	(427)	0	0	0	(6,841)	(16,478)	0
12. Internally Restricted	0	1,686	0	348	0	0	1,239	3,273	5,434
13. Investment in Capital Assets	0	0	0	0	0	0	33,562	33,562	0
14. Externally Restricted	0	0	0	0	0	0	0	0	12,308
Total	(9,210)	1,686	(427)	348	0	0	27,960	20,357	17,742

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

Wilfrid Laurier University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	29,786	0	29,786	0	0	0	0	0	0	29,786	0
(ii) Non-Formula Grants	6,246	0	6,246	168	0	0	0	186	2,199	8,799	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	10	1,509	1,519	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	690	0	690	185	0	875	0
Total Ontario Grants and Contracts	36,032	0	36,032	168	690	0	690	381	3,708	40,979	0
c) Federal	0	0	0	0	2,440	0	2,440	0	0	2,440	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	17	0	17	0	0	17	0
2. Fees											
a) Tuition Fees	36,386	0	36,386	0	0	0	0	0	0	36,386	0
b) Miscellaneous Fees	2,092	699	2,791	8,057	0	0	0	0	0	10,848	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	835	0	835	3,658	637	5,130	545
5. Sales of Services and Products	0	0	0	9,559	0	0	0	0	0	9,559	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	237
b) Other Investment Income	1,014	0	1,014	0	0	0	0	731	373	2,118	0
7. Miscellaneous	80	0	80	786	0	0	0	102	8	976	0
Total	75,604	699	76,303	18,570	3,982	0	3,982	4,872	4,726	108,453	782

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Wilfrid Laurier University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	40,408	0	40,408	4,772	3,996	7,813	3,296	4,232	6,747	2,518	0	73,782
Other (Non-Credit)	672	0	672	0	0	0	0	0	0	0	0	672
Ancillary	0	0	0	0	0	0	0	0	0	0	19,028	19,028
Sponsored Research	4,386	0	4,386	0	0	0	0	0	0	0	0	4,386
Trust	825	0	825	0	132	1,910	7	0	226	113	0	3,213
Capital	0	0	0	0	0	0	0	0	6,737	0	0	6,737
Total	46,291	0	46,291	4,772	4,128	9,723	3,303	4,232	13,710	2,631	19,028	107,818

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Wilfrid Laurier University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
						Sponsored Research			Trust	Capital	
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	27,711	0	27,711	0	185	0	185	8	0	27,904
(ii)	Other Instruction & Research	1,876	0	1,876	0	990	0	990	119	0	2,985
(iii)	Other Salaries & Wages	20,318	222	20,540	3,832	0	0	0	307	0	24,679
	Total Salaries and Wages	49,905	222	50,127	3,832	1,175	0	1,175	434	0	55,568
2.	Employee Benefits	5,932	28	5,960	937	75	0	75	37	0	7,009
	Total Salaries and Benefits	55,837	250	56,087	4,769	1,250	0	1,250	471	0	62,577
3.	Library Acquisitions	1,237	0	1,237	0	0	0	0	125	0	1,362
4.	Equipment and Furniture Purchases	2,084	2	2,086	245	1,587	0	1,587	490	75	4,483
5.	Equipment Rental and Maintenance	555	0	555	3	5	0	5	0	0	563
6.	Printing and Duplicating	1,085	52	1,137	1	85	0	85	0	0	1,223
7.	Materials and Supplies	1,203	2	1,205	1,640	219	0	219	369	0	3,433
8.	Communications	943	12	955	204	21	0	21	20	0	1,200
9.	Professional Fees	296	0	296	0	0	0	0	0	0	296
10.	Costs of Goods Sold	0	0	0	7,216	0	0	0	0	0	7,216
11.	Travel	1,710	40	1,750	50	482	0	482	24	0	2,306
12.	Utilities	1,718	0	1,718	699	0	0	0	0	0	2,417
13.	Renovations and Alterations	227	0	227	240	0	0	0	0	5,316	5,783
14.	Externally Contracted Services	750	250	1,000	485	0	0	0	0	0	1,485
15.	Scholarships, Bursaries, etc.	4,978	0	4,978	0	0	0	0	1,264	0	6,242
16.	Debt Repayments	307	0	307	646	0	0	0	0	0	953
17.	Interest	88	0	88	2,395	0	0	0	0	0	2,483
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	1,346	1,346
19.	Other Operational Expenditures	3,595	64	3,659	321	737	0	737	450	0	5,167
20.	Internal Cost Allocations	(114)	0	(114)	114	0	0	0	0	0	0
21.	External Cost Recoveries	(2,717)	0	(2,717)	0	0	0	0	0	0	(2,717)
	Total	73,782	672	74,454	19,028	4,386	0	4,386	3,213	6,737	107,818

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Wilfrid Laurier University

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	27,904	0	27,904	0	0	0	0	0	0	0	0	27,904
(ii)	Other Instruction & Research	2,985	0	2,985	0	0	0	0	0	0	0	0	2,985
(iii)	Other Salaries & Wages	5,231	0	5,231	2,978	2,169	2,525	1,442	2,370	2,610	1,522	3,832	24,679
	Total Salaries and Wages	36,120	0	36,120	2,978	2,169	2,525	1,442	2,370	2,610	1,522	3,832	55,568
2.	Employee Benefits	3,642	0	3,642	487	301	327	203	289	627	196	937	7,009
	Total Salaries and Benefits	39,762	0	39,762	3,465	2,470	2,852	1,645	2,659	3,237	1,718	4,769	62,577
3.	Library Acquisitions	0	0	0	0	1,362	0	0	0	0	0	0	1,362
4.	Equipment and Furniture Purchases	2,269	0	2,269	294	29	177	981	69	335	84	245	4,483
5.	Equipment Rental and Maintenance	81	0	81	15	21	16	293	16	118	0	3	563
6.	Printing and Duplicating	530	0	530	61	63	135	16	132	19	266	1	1,223
7.	Materials and Supplies	918	0	918	98	2	416	19	34	281	25	1,640	3,433
8.	Communications	212	0	212	158	65	45	273	72	35	136	204	1,200
9.	Professional Fees	17	0	17	0	7	2	0	268	2	0	0	296
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	7,216	7,216
11.	Travel	1,209	0	1,209	249	22	434	51	146	25	120	50	2,306
12.	Utilities	0	0	0	0	0	0	0	0	1,718	0	699	2,417
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	5,543	0	240	5,783
14.	Externally Contracted Services	425	0	425	7	2	25	60	69	411	1	485	1,485
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	6,242	0	0	0	0	0	6,242
16.	Debt Repayments	30	0	30	0	0	0	0	277	0	0	646	953
17.	Interest	52	0	52	0	0	0	0	36	0	0	2,395	2,483
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	1,346	0	0	1,346
19.	Other Operational Expenditures	2,162	0	2,162	552	160	204	39	648	772	309	321	5,167
20.	Internal Cost Allocations	0	0	0	0	0	0	0	(114)	0	0	114	0
21.	External Cost Recoveries	(1,376)	0	(1,376)	(127)	(75)	(825)	(74)	(80)	(132)	(28)	0	(2,717)
	Total	46,291	0	46,291	4,772	4,128	9,723	3,303	4,232	13,710	2,631	19,028	107,818

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

Wilfrid Laurier University

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	24,316	0	24,316	0	0	0	0	0	0	0	24,316
(ii) Academic Ranks -Part Time	3,395	0	3,395	0	0	0	0	0	0	0	3,395
(iii) Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research -Part Time	1,876	0	1,876	0	0	0	0	0	0	0	1,876
(v) Other Salaries & Wages - Full Time	4,303	0	4,303	2,667	1,953	1,715	1,245	2,178	2,287	1,307	17,655
(vi) Other Salaries & Wages - Part Time	706	0	706	311	216	503	197	192	323	215	2,663
Total Salaries and Wages	34,596	0	34,596	2,978	2,169	2,218	1,442	2,370	2,610	1,522	49,905
2. Employee Benefits	3,531	0	3,531	487	301	298	203	289	627	196	5,932
Total Salaries and Benefits	38,127	0	38,127	3,465	2,470	2,516	1,645	2,659	3,237	1,718	55,837
3. Library Acquisitions	0	0	0	0	1,237	0	0	0	0	0	1,237
4. Equipment and Furniture Purchases	479	0	479	294	29	121	974	69	34	84	2,084
5. Equipment Rental and Maintenance	76	0	76	15	21	16	293	16	118	0	555
6. Printing and Duplicating	393	0	393	61	63	135	16	132	19	266	1,085
7. Materials and Supplies	504	0	504	98	1	241	19	34	281	25	1,203
8. Communications	179	0	179	158	65	45	273	72	35	116	943
9. Professional Fees	17	0	17	0	7	2	0	268	2	0	296
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	687	0	687	249	22	410	51	146	25	120	1,710
12. Utilities	0	0	0	0	0	0	0	0	1,718	0	1,718
13. Renovations and Alterations	0	0	0	0	0	0	0	0	227	0	227
14. Externally Contracted Services	175	0	175	7	2	25	60	69	411	1	750
15. Scholarships, Bursaries, etc.	0	0	0	0	0	4,978	0	0	0	0	4,978
16. Debt Repayments	30	0	30	0	0	0	0	277	0	0	307
17. Interest	52	0	52	0	0	0	0	36	0	0	88
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	1,065	0	1,065	552	154	149	39	648	772	216	3,595
20. Internal Cost Allocations	0	0	0	0	0	0	0	(114)	0	0	(114)
21. External Cost Recoveries	(1,376)	0	(1,376)	(127)	(75)	(825)	(74)	(80)	(132)	(28)	(2,717)
Total	40,408	0	40,408	4,772	3,996	7,813	3,296	4,232	6,747	2,518	73,782

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

Wilfrid Laurier University

Functional Area Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	8	0	8	0	0	0	0	0	0	0	8
(ii)	Other Instruction & Research	119	0	119	0	0	0	0	0	0	0	119
(iii)	Other Salaries & Wages	0	0	0	0	0	307	0	0	0	0	307
	Total Salaries and Wages	127	0	127	0	0	307	0	0	0	0	434
2.	Employee Benefits	8	0	8	0	0	29	0	0	0	0	37
	Total Salaries and Benefits	135	0	135	0	0	336	0	0	0	0	471
3.	Library Acquisitions	0	0	0	0	125	0	0	0	0	0	125
4.	Equipment and Furniture Purchases	201	0	201	0	0	56	7	0	226	0	490
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	193	0	193	0	1	175	0	0	0	0	369
8.	Communications	0	0	0	0	0	0	0	0	0	20	20
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	24	0	0	0	0	24
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,264	0	0	0	0	1,264
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	296	0	296	0	6	55	0	0	0	93	450
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	825	0	825	0	132	1,910	7	0	226	113	3,213

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Wilfrid Laurier University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	1,246	0	0	(1,939)	(693)	(193)	0	0	(193)
2. Deduct: Expenses Included in this Year's Operations	0	0	766	0	0	0	766	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	480	0	0	(1,939)	(1,459)	(193)	0	0	(193)
5. Balance - Beginning of Year	0	0	498	0	0	2,647	3,145	541	0	0	541
6. Balance -End of Year	0	0	978	0	0	708	1,686	348	0	0	348

WINDSOR

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Windsor

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	120,906	0	20,106	0	13,279	5,269	25,395	184,955	905
2. Total Expense	116,451	0	20,293	0	12,938	5,156	11,578	166,416	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	4,455	0	(187)	0	341	113	13,817	18,539	905
5. Interfund Transfers	(1,742)	0	(669)	0	936	1,107	1,255	887	(887)
6. Net Variation in Appropriations	(2,710)	2,710	856	(856)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	3	2,710	0	(856)	1,277	1,220	15,072	19,426	18
8. Net Reconciling Items	(15,397)	0	0	0	(1,277)	(1,220)	(10,668)	(28,562)	0
9. Balance - Beginning of the Year per Financial Statements	5	9,651	0	912	0	0	36,625	47,193	23,113
10. Balance - End of the Yearper Financial Statements	(15,389)	12,361	0	56	0	0	41,029	38,057	23,131

Distribution of Balance - End of the Year									
11. Unrestricted	(15,389)	0	0	0	0	0	0	(15,389)	0
12. Internally Restricted	0	12,361	0	56	0	0	0	12,417	7,211
13. Investment in Capital Assets	0	0	0	0	0	0	41,029	41,029	0
14. Externally Restricted	0	0	0	0	0	0	0	0	15,920
Total	(15,389)	12,361	0	56	0	0	41,029	38,057	23,131

Table 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

University of Windsor

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	57,504	0	57,504	0	0	0	0	0	0	57,504	0
(ii) Non-Formula Grants	3,793	0	3,793	128	0	0	0	0	979	4,900	0
(iii) Other MTCU Grants and Contracts	0	0	0	2	0	0	0	589	14,990	15,581	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	3,540	0	3,540	0	0	3,540	0
Total Ontario Grants and Contracts	61,297	0	61,297	130	3,540	0	3,540	589	15,969	81,525	0
c) Federal	0	0	0	0	8,142	0	8,142	496	0	8,638	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	50,018	0	50,018	0	0	0	0	0	0	50,018	0
b) Miscellaneous Fees	4,352	0	4,352	8,605	0	0	0	0	0	12,957	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	1,591	0	1,591	2,522	4,302	8,415	859
5. Sales of Services and Products	0	0	0	10,830	0	0	0	0	0	10,830	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	46
b) Other Investment Income	2,473	0	2,473	0	0	0	0	1,183	703	4,359	0
7. Miscellaneous	2,657	109	2,766	541	6	0	6	479	4,421	8,213	0
Total	120,797	109	120,906	20,106	13,279	0	13,279	5,269	25,395	184,955	905

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Windsor

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	59,051	0	59,051	8,347	8,617	11,764	4,938	6,487	15,614	1,564	0	116,382
Other (Non-Credit)	69	0	69	0	0	0	0	0	0	0	0	69
Ancillary	0	0	0	0	0	0	0	0	0	0	20,293	20,293
Sponsored Research	12,938	0	12,938	0	0	0	0	0	0	0	0	12,938
Trust	3,094	0	3,094	0	35	2,027	0	0	0	0	0	5,156
Capital	0	0	0	0	0	0	0	0	11,578	0	0	11,578
Total	75,152	0	75,152	8,347	8,652	13,791	4,938	6,487	27,192	1,564	20,293	166,416

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Windsor

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
Object of Expense		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	34,518	0	34,518	0	87	0	87	0	0	34,605
(ii)	Other Instruction & Research	5,470	0	5,470	0	4,652	0	4,652	215	0	10,337
(iii)	Other Salaries & Wages	31,321	9	31,330	5,206	819	0	819	486	0	37,841
	Total Salaries and Wages	71,309	9	71,318	5,206	5,558	0	5,558	701	0	82,783
2.	Employee Benefits	14,198	0	14,198	743	396	0	396	80	0	15,417
	Total Salaries and Benefits	85,507	9	85,516	5,949	5,954	0	5,954	781	0	98,200
3.	Library Acquisitions	3,673	0	3,673	0	0	0	0	35	0	3,708
4.	Equipment and Furniture Purchases	2,448	0	2,448	222	3,679	0	3,679	184	935	7,468
5.	Equipment Rental and Maintenance	2,168	0	2,168	870	39	0	39	30	7	3,114
6.	Printing and Duplicating	2,162	2	2,164	474	1,215	0	1,215	107	0	3,960
7.	Materials and Supplies	1,169	0	1,169	214	0	0	0	47	0	1,430
8.	Communications	705	1	706	47	70	0	70	15	0	838
9.	Professional Fees	526	0	526	27	0	0	0	77	0	630
10.	Costs of Goods Sold	0	0	0	7,755	0	0	0	0	0	7,755
11.	Travel	2,313	9	2,322	35	1,177	0	1,177	127	0	3,661
12.	Utilities	3,887	0	3,887	1,561	0	0	0	0	0	5,448
13.	Renovations and Alterations	3,123	0	3,123	8	0	0	0	0	6,280	9,411
14.	Externally Contracted Services	2	0	2	86	0	0	0	0	0	88
15.	Scholarships, Bursaries, etc.	4,047	0	4,047	0	8	0	8	2,027	0	6,082
16.	Debt Repayments	250	0	250	334	0	0	0	0	2,700	3,284
17.	Interest	972	0	972	1,072	0	0	0	0	0	2,044
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	1,641	1,641
19.	Other Operational Expenditures	3,430	48	3,478	1,639	796	0	796	1,726	15	7,654
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	116,382	69	116,451	20,293	12,938	0	12,938	5,156	11,578	166,416

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Windsor

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	34,605	0	34,605	0	0	0	0	0	0	0	0	34,605
(ii) Other Instruction & Research	10,337	0	10,337	0	0	0	0	0	0	0	0	10,337
(iii) Other Salaries & Wages	7,501	0	7,501	4,302	3,703	4,633	3,170	2,701	5,672	953	5,206	37,841
Total Salaries and Wages	52,443	0	52,443	4,302	3,703	4,633	3,170	2,701	5,672	953	5,206	82,783
2. Employee Benefits	8,582	0	8,582	1,629	797	692	619	659	1,504	192	743	15,417
Total Salaries and Benefits	61,025	0	61,025	5,931	4,500	5,325	3,789	3,360	7,176	1,145	5,949	98,200
3. Library Acquisitions	0	0	0	0	3,708	0	0	0	0	0	0	3,708
4. Equipment and Furniture Purchases	4,891	0	4,891	285	99	176	547	220	1,013	15	222	7,468
5. Equipment Rental and Maintenance	714	0	714	116	113	68	309	338	536	50	870	3,114
6. Printing and Duplicating	1,887	0	1,887	591	62	137	38	150	397	224	474	3,960
7. Materials and Supplies	330	0	330	288	69	24	63	6	400	36	214	1,430
8. Communications	288	0	288	97	51	81	138	98	11	27	47	838
9. Professional Fees	105	0	105	89	0	0	0	409	0	0	27	630
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	7,755	7,755
11. Travel	2,042	0	2,042	821	38	543	44	110	11	17	35	3,661
12. Utilities	0	0	0	0	0	0	0	0	3,887	0	1,561	5,448
13. Renovations and Alterations	0	0	0	0	0	0	0	0	9,403	0	8	9,411
14. Externally Contracted Services	2	0	2	0	0	0	0	0	0	0	86	88
15. Scholarships, Bursaries, etc.	8	0	8	0	0	6,074	0	0	0	0	0	6,082
16. Debt Repayments	150	0	150	0	0	100	0	0	2,700	0	334	3,284
17. Interest	294	0	294	0	0	678	0	0	0	0	1,072	2,044
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	1,641	0	0	1,641
19. Other Operational Expenditures	3,416	0	3,416	129	12	585	10	1,796	17	50	1,639	7,654
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	75,152	0	75,152	8,347	8,652	13,791	4,938	6,487	27,192	1,564	20,293	166,416

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

University of Windsor

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine (1)	Instruction and Research: Medicine (2)	Instruction and Research: Sub-total (3)	Academic Support (4)	Library (5)	Student Services (6)	Central Comput. and Commun. (7)	Admin. & General (8)	Physical Plant (9)	External Relations (10)	Total (11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	32,202	0	32,202	0	0	0	0	0	0	0	32,202
(ii) Academic Ranks -Part Time	2,316	0	2,316	0	0	0	0	0	0	0	2,316
(iii) Other Instruction & Research -Full Time	2,018	0	2,018	0	0	0	0	0	0	0	2,018
(iv) Other Instruction & Research -Part Time	3,452	0	3,452	0	0	0	0	0	0	0	3,452
(v) Other Salaries & Wages - Full Time	5,750	0	5,750	3,776	3,343	2,548	2,915	2,579	5,261	926	27,098
(vi) Other Salaries & Wages - Part Time	437	0	437	526	360	2,085	255	122	411	27	4,223
Total Salaries and Wages	46,175	0	46,175	4,302	3,703	4,633	3,170	2,701	5,672	953	71,309
2. Employee Benefits	8,106	0	8,106	1,629	797	692	619	659	1,504	192	14,198
Total Salaries and Benefits	54,281	0	54,281	5,931	4,500	5,325	3,789	3,360	7,176	1,145	85,507
3. Library Acquisitions	0	0	0	0	3,673	0	0	0	0	0	3,673
4. Equipment and Furniture Purchases	1,028	0	1,028	285	99	176	547	220	78	15	2,448
5. Equipment Rental and Maintenance	645	0	645	116	113	68	309	338	529	50	2,168
6. Printing and Duplicating	563	0	563	591	62	137	38	150	397	224	2,162
7. Materials and Supplies	283	0	283	288	69	24	63	6	400	36	1,169
8. Communications	202	0	202	97	51	81	138	98	11	27	705
9. Professional Fees	28	0	28	89	0	0	0	409	0	0	526
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	729	0	729	821	38	543	44	110	11	17	2,313
12. Utilities	0	0	0	0	0	0	0	0	3,887	0	3,887
13. Renovations and Alterations	0	0	0	0	0	0	0	0	3,123	0	3,123
14. Externally Contracted Services	2	0	2	0	0	0	0	0	0	0	2
15. Scholarships, Bursaries, etc.	0	0	0	0	0	4,047	0	0	0	0	4,047
16. Debt Repayments	150	0	150	0	0	100	0	0	0	0	250
17. Interest	294	0	294	0	0	678	0	0	0	0	972
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	846	0	846	129	12	585	10	1,796	2	50	3,430
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	59,051	0	59,051	8,347	8,617	11,764	4,938	6,487	15,614	1,564	116,382

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

University of Windsor

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	215	0	215	0	0	0	0	0	0	0	215
(iii)	Other Salaries & Wages	486	0	486	0	0	0	0	0	0	0	486
	Total Salaries and Wages	701	0	701	0	0	0	0	0	0	0	701
2.	Employee Benefits	80	0	80	0	0	0	0	0	0	0	80
	Total Salaries and Benefits	781	0	781	0	0	0	0	0	0	0	781
3.	Library Acquisitions	0	0	0	0	35	0	0	0	0	0	35
4.	Equipment and Furniture Purchases	184	0	184	0	0	0	0	0	0	0	184
5.	Equipment Rental and Maintenance	30	0	30	0	0	0	0	0	0	0	30
6.	Printing and Duplicating	107	0	107	0	0	0	0	0	0	0	107
7.	Materials and Supplies	47	0	47	0	0	0	0	0	0	0	47
8.	Communications	15	0	15	0	0	0	0	0	0	0	15
9.	Professional Fees	77	0	77	0	0	0	0	0	0	0	77
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	127	0	127	0	0	0	0	0	0	0	127
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	2,027	0	0	0	0	2,027
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	1,726	0	1,726	0	0	0	0	0	0	0	1,726
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	3,094	0	3,094	0	35	2,027	0	0	0	0	5,156

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Windsor

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	4,972	4,416	0	0	4,137	13,525	(561)	0	0	(561)
2. Deduct: Expenses Included in this Year's Operations	0	4,310	4,859	0	0	1,646	10,815	295	0	0	295
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	662	(443)	0	0	2,491	2,710	(856)	0	0	(856)
5. Balance - Beginning of Year	0	4,230	4,857	200	0	364	9,651	912	0	0	912
6. Balance -End of Year	0	4,892	4,414	200	0	2,855	12,361	56	0	0	56

YORK

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

York University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	376,968	0	45,645	0	27,859	11,969	15,925	478,366	8,780
2. Total Expense	368,280	0	43,131	0	25,822	7,718	28,240	473,191	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	8,688	0	2,514	0	2,037	4,251	(12,315)	5,175	8,780
5. Interfund Transfers	5,925	0	(6,958)	0	(3,259)	(3,049)	5,518	(1,823)	1,823
6. Net Variation in Appropriations	(9,527)	9,527	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	5,086	9,527	(4,444)	0	(1,222)	1,202	(6,797)	3,352	10,603
8. Net Reconciling Items	(4,055)	0	7,035	0	1,222	(1,202)	7,155	10,155	0
9. Balance - Beginning of the Year per Financial Statements	(27,726)	15,646	(8,820)	0	0	0	49,884	28,984	105,431
10. Balance - End of the Yearper Financial Statements	(26,695)	25,173	(6,229)	0	0	0	50,242	42,491	116,034

Distribution of Balance - End of the Year									
11. Unrestricted	(26,695)	0	(6,229)	0	0	0	(30,066)	(62,990)	0
12. Internally Restricted	0	25,173	0	0	0	0	5,924	31,097	6,377
13. Investment in Capital Assets	0	0	0	0	0	0	74,384	74,384	0
14. Externally Restricted	0	0	0	0	0	0	0	0	109,657
Total	(26,695)	25,173	(6,229)	0	0	0	50,242	42,491	116,034

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

REVENUE

(in thousands of dollars)

York University

	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
Source	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	149,409	0	149,409	0	0	0	0	0	0	149,409	0
(ii) Non-Formula Grants	27,118	0	27,118	512	0	0	0	0	2,494	30,124	0
(iii) Other MTCU Grants and Contracts	2,353	0	2,353	0	289	0	289	120	6,268	9,030	0
b) Other Ontario Government Grants and Contracts	1,016	0	1,016	0	1,126	0	1,126	0	(72)	2,070	0
Total Ontario Grants and Contracts	179,896	0	179,896	512	1,415	0	1,415	120	8,690	190,633	0
c) Federal	551	725	1,276	193	20,005	0	20,005	30	362	21,866	0
d) Municipal	13	0	13	0	525	0	525	0	0	538	0
e) Other Provinces	0	0	0	0	(9)	0	(9)	0	0	(9)	0
f) Foreign	0	0	0	0	1,352	0	1,352	0	0	1,352	0
2. Fees											
a) Tuition Fees	146,928	18,493	165,421	0	0	0	0	0	0	165,421	0
b) Miscellaneous Fees	18,624	0	18,624	798	0	0	0	0	979	20,401	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	4,659	394	5,053	0	4,501	0	4,501	2,412	1,453	13,419	4,891
5. Sales of Services and Products	0	0	0	43,935	0	0	0	0	0	43,935	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	6,059	0	6,059	3,889
b) Other Investment Income	6,060	0	6,060	158	56	0	56	3,216	4,185	13,675	0
7. Miscellaneous	606	19	625	49	14	0	14	132	256	1,076	0
Total	357,337	19,631	376,968	45,645	27,859	0	27,859	11,969	15,925	478,366	8,780

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

York University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	206,641	0	206,641	15,724	19,863	44,016	11,144	15,495	33,460	5,553	0	351,896
Other (Non-Credit)	16,384	0	16,384	0	0	0	0	0	0	0	0	16,384
Ancillary	0	0	0	0	0	0	0	0	0	0	43,131	43,131
Sponsored Research	25,822	0	25,822	0	0	0	0	0	0	0	0	25,822
Trust	1,404	0	1,404	0	123	6,092	0	0	99	0	0	7,718
Capital	0	0	0	0	0	0	0	0	28,240	0	0	28,240
Total	250,251	0	250,251	15,724	19,986	50,108	11,144	15,495	61,799	5,553	43,131	473,191

Table 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

York University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	110,117	692	110,809	0	2,305	0	2,305	173	0	113,287
(ii)	Other Instruction & Research	18,977	4,050	23,027	0	6,053	0	6,053	91	0	29,171
(iii)	Other Salaries & Wages	98,503	3,456	101,959	10,483	3,938	0	3,938	297	0	116,677
	Total Salaries and Wages	227,597	8,198	235,795	10,483	12,296	0	12,296	561	0	259,135
2.	Employee Benefits	39,115	416	39,531	1,742	867	0	867	60	0	42,200
	Total Salaries and Benefits	266,712	8,614	275,326	12,225	13,163	0	13,163	621	0	301,335
3.	Library Acquisitions	8,329	0	8,329	0	0	0	0	123	0	8,452
4.	Equipment and Furniture Purchases	12,277	299	12,576	1,589	4,305	0	4,305	91	877	19,438
5.	Equipment Rental and Maintenance	2,047	56	2,103	(4,414)	141	0	141	7	217	(1,946)
6.	Printing and Duplicating	4,568	1,599	6,167	161	411	0	411	90	0	6,829
7.	Materials and Supplies	20,699	2,313	23,012	1,665	2,033	0	2,033	399	18	27,127
8.	Communications	6,434	1,685	8,119	1,963	344	0	344	67	69	10,562
9.	Professional Fees	997	2	999	60	0	0	0	12	0	1,071
10.	Costs of Goods Sold	0	0	0	8,797	0	0	0	0	0	8,797
11.	Travel	7,419	2,198	9,617	612	3,850	0	3,850	256	26	14,361
12.	Utilities	9,515	28	9,543	4,469	4	0	4	0	0	14,016
13.	Renovations and Alterations	1,481	21	1,502	1,436	120	0	120	69	38	3,165
14.	Externally Contracted Services	1,698	12	1,710	1,791	0	0	0	0	0	3,501
15.	Scholarships, Bursaries, etc.	22,269	1	22,270	0	182	0	182	6,092	0	28,544
16.	Debt Repayments	0	0	0	4,781	0	0	0	0	1,725	6,506
17.	Interest	0	0	0	8,265	0	0	0	0	584	8,849
18.	Building, Land and Site Services	(26)	0	(26)	0	0	0	0	30	24,742	24,746
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	(1,247)	0	(1,247)	(269)	1,298	0	1,298	0	218	0
21.	External Cost Recoveries	(11,276)	(444)	(11,720)	0	(29)	0	(29)	(139)	(274)	(12,162)
	Total	351,896	16,384	368,280	43,131	25,822	0	25,822	7,718	28,240	473,191

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

York University

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	113,287	0	113,287	0	0	0	0	0	0	0	0	113,287
(ii)	Other Instruction & Research	29,171	0	29,171	0	0	0	0	0	0	0	0	29,171
(iii)	Other Salaries & Wages	40,826	0	40,826	10,534	8,964	13,680	6,535	9,443	12,560	3,652	10,483	116,677
	Total Salaries and Wages	183,284	0	183,284	10,534	8,964	13,680	6,535	9,443	12,560	3,652	10,483	259,135
2.	Employee Benefits	27,716	0	27,716	2,010	1,601	2,340	1,164	1,909	3,046	672	1,742	42,200
	Total Salaries and Benefits	211,000	0	211,000	12,544	10,565	16,020	7,699	11,352	15,606	4,324	12,225	301,335
3.	Library Acquisitions	0	0	0	0	8,452	0	0	0	0	0	0	8,452
4.	Equipment and Furniture Purchases	9,658	0	9,658	806	519	3,378	1,717	281	1,402	88	1,589	19,438
5.	Equipment Rental and Maintenance	483	0	483	(143)	122	57	1,000	26	908	15	(4,414)	(1,946)
6.	Printing and Duplicating	4,180	0	4,180	662	159	702	12	265	43	645	161	6,829
7.	Materials and Supplies	13,963	0	13,963	1,289	396	1,262	778	2,203	5,462	109	1,665	27,127
8.	Communications	4,919	0	4,919	874	196	773	659	337	444	397	1,963	10,562
9.	Professional Fees	27	0	27	32	66	1	0	879	6	0	60	1,071
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	8,797	8,797
11.	Travel	10,338	0	10,338	645	0	1,234	84	712	253	483	612	14,361
12.	Utilities	32	0	32	0	0	0	0	0	9,515	0	4,469	14,016
13.	Renovations and Alterations	141	0	141	0	0	0	0	0	1,588	0	1,436	3,165
14.	Externally Contracted Services	109	0	109	14	0	120	0	3	1,463	1	1,791	3,501
15.	Scholarships, Bursaries, etc.	183	0	183	0	0	28,361	0	0	0	0	0	28,544
16.	Debt Repayments	0	0	0	0	0	0	0	0	1,725	0	4,781	6,506
17.	Interest	0	0	0	0	0	0	0	0	584	0	8,265	8,849
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	24,746	0	0	24,746
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	51	0	51	0	0	0	0	0	218	0	(269)	0
21.	External Cost Recoveries	(4,833)	0	(4,833)	(999)	(489)	(1,800)	(805)	(563)	(2,164)	(509)	0	(12,162)
	Total	250,251	0	250,251	15,724	19,986	50,108	11,144	15,495	61,799	5,553	43,131	473,191

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - OPERATING

(in thousands of dollars)

York University

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	90,263	0	90,263	0	0	0	0	0	0	0	90,263
(ii) Academic Ranks -Part Time	19,854	0	19,854	0	0	0	0	0	0	0	19,854
(iii) Other Instruction & Research -Full Time	15,888	0	15,888	0	0	0	0	0	0	0	15,888
(iv) Other Instruction & Research -Part Time	3,089	0	3,089	0	0	0	0	0	0	0	3,089
(v) Other Salaries & Wages - Full Time	29,274	0	29,274	9,388	7,865	10,735	5,753	7,497	12,124	3,031	85,667
(vi) Other Salaries & Wages - Part Time	3,861	0	3,861	1,146	1,099	2,945	782	1,946	436	621	12,836
Total Salaries and Wages	162,229	0	162,229	10,534	8,964	13,680	6,535	9,443	12,560	3,652	227,597
2. Employee Benefits	26,373	0	26,373	2,010	1,601	2,340	1,164	1,909	3,046	672	39,115
Total Salaries and Benefits	188,602	0	188,602	12,544	10,565	16,020	7,699	11,352	15,606	4,324	266,712
3. Library Acquisitions	0	0	0	0	8,329	0	0	0	0	0	8,329
4. Equipment and Furniture Purchases	4,963	0	4,963	806	519	3,378	1,717	281	525	88	12,277
5. Equipment Rental and Maintenance	279	0	279	(143)	122	57	1,000	26	691	15	2,047
6. Printing and Duplicating	2,080	0	2,080	662	159	702	12	265	43	645	4,568
7. Materials and Supplies	9,218	0	9,218	1,289	396	1,262	778	2,203	5,444	109	20,699
8. Communications	2,823	0	2,823	874	196	773	659	337	375	397	6,434
9. Professional Fees	13	0	13	32	66	1	0	879	6	0	997
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	4,034	0	4,034	645	0	1,234	84	712	227	483	7,419
12. Utilities	0	0	0	0	0	0	0	0	9,515	0	9,515
13. Renovations and Alterations	0	0	0	0	0	0	0	0	1,481	0	1,481
14. Externally Contracted Services	97	0	97	14	0	120	0	3	1,463	1	1,698
15. Scholarships, Bursaries, etc.	0	0	0	0	0	22,269	0	0	0	0	22,269
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	(26)	0	(26)
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	(1,247)	0	(1,247)	0	0	0	0	0	0	0	(1,247)
21. External Cost Recoveries	(4,221)	0	(4,221)	(999)	(489)	(1,800)	(805)	(563)	(1,890)	(509)	(11,276)
Total	206,641	0	206,641	15,724	19,863	44,016	11,144	15,495	33,460	5,553	351,896

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

EXPENSE - TRUST

(in thousands of dollars)

York University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	173	0	173	0	0	0	0	0	0	0	173
(ii)	Other Instruction & Research	91	0	91	0	0	0	0	0	0	0	91
(iii)	Other Salaries & Wages	297	0	297	0	0	0	0	0	0	0	297
	Total Salaries and Wages	561	0	561	0	0	0	0	0	0	0	561
2.	Employee Benefits	60	0	60	0	0	0	0	0	0	0	60
	Total Salaries and Benefits	621	0	621	0	0	0	0	0	0	0	621
3.	Library Acquisitions	0	0	0	0	123	0	0	0	0	0	123
4.	Equipment and Furniture Purchases	91	0	91	0	0	0	0	0	0	0	91
5.	Equipment Rental and Maintenance	7	0	7	0	0	0	0	0	0	0	7
6.	Printing and Duplicating	90	0	90	0	0	0	0	0	0	0	90
7.	Materials and Supplies	399	0	399	0	0	0	0	0	0	0	399
8.	Communications	67	0	67	0	0	0	0	0	0	0	67
9.	Professional Fees	12	0	12	0	0	0	0	0	0	0	12
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	256	0	256	0	0	0	0	0	0	0	256
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	69	0	69
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	6,092	0	0	0	0	6,092
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	30	0	30
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	(139)	0	(139)	0	0	0	0	0	0	0	(139)
	Total	1,404	0	1,404	0	123	6,092	0	0	99	0	7,718

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2001

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

York University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	1,103	32,874	0	10,874	0	44,851	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	1,321	26,669	0	7,334	0	35,324	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	(218)	6,205	0	3,540	0	9,527	0	0	0	0
5. Balance - Beginning of Year	0	1,321	11,425	0	2,900	0	15,646	0	0	0	0
6. Balance -End of Year	0	1,103	17,630	0	6,440	0	25,173	0	0	0	0